

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
October 20, 2003
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: O. Charlie Chewning, Jr., CPA, President; Michael H. Wray, Vice President; Leonard W. Jones, CPA, Secretary-Treasurer; Norwood G. Clark, Jr., CPA; Scott L. Cox, CPCU, CIC; and Arthur M. Winstead, Jr., CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: Tom Chenoweth, CPA, Highland Publishing Company; and Curt Lee, Past President, NCSA.

CALL TO ORDER: President Chewning called the meeting to order at 10:04 a.m.

MINUTES: The minutes of the September 22, 2003, meeting were approved as corrected.

FINANCIAL AND BUDGETARY ITEMS: The financial statements for September 2003 were accepted as submitted.

Messrs. Cox and Wray moved to approve the audit for the Board for the year ending March 31, 2003. Motion passed (Appendix I).

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Clark moved and the Board approved the following recommendations of the Committee:

200103-011, 200106-054 - Jerry U. Britt - Approve the signed Consent Order (Appendix II).

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Wray moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following was approved:

Kevin Middleton Edwards (partial-Auditing, LPR, and ARE)

Original Certificate Applications - The following were approved:

Sheref M. Abou-Donia
Chad Lewis Beauchamp
Lisa Schmieden Bonsor

Nicole Lee Church
Thomas James Cromartie
Cynthia C. Flowers

Joanna L. Foster
Christina Kotos Griffith
Adam Christian Hargett
John Donald Henderson
Matthew Edwin Hornaday
Brian Andrew Leden
Laura Curlee Leonard
Sienna Yvonne Loy
Patricia McGinn Martin
Leslie Lorraine Messerli
Michael Bauer Miller
Rebecca Dawn Mumpower
Michael Alizadeh Nader
Adam Clayton Neal

Mark Thomas Newsome
Brian Christopher Payne
David Vernon Ray
Laura Elizabeth Rouse
Rebecca Lynn Schmitt
John Quincy Shelton IV
Ann Chowning Sides
Benjamin Ross Stewart
Emily Annette Stoots
Jeannette Elizabeth Sutton
Brandon A. Taylor
Travis Lawrence Whitfield
David Andrew Yeager

Reciprocal Certificate Applications - The following were approved:

Lisa Ann Allbritten
Sarah Jewel McClanahan Armstrong
Christopher Barton
Melissa Blevins
Linda J. Carroll
David Kerestes

Gregory Crawford Mullins
Si Young Park
Ronald Joseph Penner
Jeffrey Paul Verchot
Robert Edward Watson II

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Scott A. Remmy T02950
Kathleen H. Fitzgerald T02951
Starla Richardson Hall T02952
Danielle Margaret Hannon T02953
Thomas Andrew Jackson T02954
Teresa Lynn Lakhia T02955

Francis C. Navin Jr. T02956
Stephen Patrick Priestley T02957
Frank J. Sambor T02958
Brian S. Turner T02959
Joseph Henry Wasserman T02960

Reinstatements - The following were approved:

Andrea L. Balog #28504
Ann Louise Ledford #19590
Darryl Craig Owsen #17365

Pamela Denise Carroll Spalding #22280
Heather A. Tullar #19993

Reissuance of New Certificate - An application for reissuance of new certificate and consent agreement submitted by David Ronald McAlee (#9273) was approved.

Firm Registrations - The following professional corporations, professional limited liability companies, and limited liability partnerships were approved by the Executive Director and ratified by the Board:

William M. Becker, P.A.
MICHAEL S. BUCHANAN, CPA, PLLC
KAY EDGAR, CPA/CFP, PLLC
SEYMOUR M. ETTINGER, C.P.A., P.C.
Levinson & Stewart CPA's PA

MANESS & ASSOCIATES, PLLC
Monday & Monday, CPA's, PA
POTTER & ASSOCIATES, LLP
Woodward & Lowdermilk, CPA's, P.A.

CPE Matters - The Committee reviewed information provided by Christopher D. Mandaleris (#17304). Mr. Mandaleris indicated on his 2003-2004 renewal that he completed his 2002 CPE by 12/31/02. However he only completed 35 hours by 6/30/03. Staff recommended forfeiture and referral to the Professional Standards Committee. The Committee approved staff recommendation.

Conditional Licenses

Staff received a renewal from William Philip Benac (#12084) which lists 2002 CPE taken between January 1 and June 30, 2003, without an approved extension. Staff recommended a conditional license for a first offense pursuant to 21 NCAC 8G .0406(b)(1). The Committee approved staff recommendation.

Staff received a renewal from William Fred Chapman Jr. (#14686) which lists 2002 CPE taken between January 1 and June 30, 2003, without an approved extension. Staff recommended referral to the Professional Standards Committee for a second offense pursuant to 21 NCAC 8G .0406(b)(2). The Committee approved staff recommendation.

Staff requested Committee guidance regarding a request to rescind the conditional license awarded Craig Lupton-Smith (#25200). The Committee approved Mr. Lupton-Smith's request.

Staff received and recommended disapproval of the requests to rescind the conditional licenses awarded to the individuals listed below. The Committee disapproved their requests:

Lynette Jo Anderson #24270
Virginia A. DeVine #27776

Cassandra T. Gayle #28108

Examinations -

The Committee approved use of the AICPA Uniform CPA Examination for the November 2003 Examination.

The Committee approved all staff-approved applicants to sit for the November 2003 CPA Examination (Appendix III).

The Committee disapproved all staff-disapproved applicants to sit for the November 2003 CPA Examination (Appendix IV).

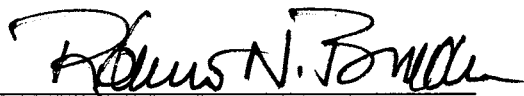
CLOSED SESSION: Messrs. Clark and Cox moved to enter Closed Session to discuss legal matters with the Executive Director and Legal Counsel. Motion passed.

PUBLIC SESSION: Messrs. Wray and Cox moved to re-enter Public Session to continue with the Agenda. Motion passed.

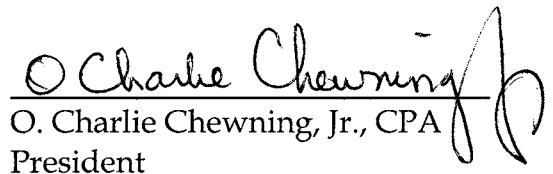
ADJOURNMENT: Messrs. Wray and Winstead moved to adjourn the meeting at 11:38 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director


O. Charlie Chewning, Jr., CPA
President

**NORTH CAROLINA STATE BOARD
OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS**

FINANCIAL STATEMENTS

MARCH 31, 2003

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED MARCH 31, 2003

BOARD MEMBERS

O. Charlie Chewning, Jr., CPA, President

Michael H. Wray, Vice-President

Walter C. Davenport, CPA, Secretary-Treasurer

Barton W. Baldwin, CPA

Scott L. Cox, CPCU, CIC

Leonard W. Jones, CPA

R. Stanley Vaughan, CPA

EXECUTIVE DIRECTOR

Robert N. Brooks

LEGAL COUNSEL

Noel L. Allen, Esq.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

MARCH 31, 2003

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NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Board's annual financial report represents Management's analysis of the Board's financial performance during the year ending March 31, 2003. Please read it in conjunction with the financial statements which follow this section.

Financial Highlights

The Board's net assets increased by \$221,234, or 10.9%, due primarily to an increase in the examination fee and lower budget expenses.

The operating revenues of the Board increased \$141,034, or 10.0%, due primarily to an increase in the examination fee.

The non-operating revenues of the Board decreased \$17,860, or 16.2%, due primarily to the fall in interest rates.

The operating expenses of the Board increased by \$79,554, or 5.9%, due primarily to an increase in the costs of grading the examination.

Overview of the Financial Statements

This annual report consists of three parts: Management's Discussion and Analysis, Financial Statements and Supplementary Information. The Financial Statements also include notes that provide detail of the information included in the financial statements.

Basic Financial Statements

The financial statements of the Board report information about the Board using accounting methods similar to those used by private sector companies. These statements offer short and long-term financial information about the activities of the Board.

The Statement of Net Assets (page 4) presents the current and long-term portions of assets and liabilities separately.

The Statement of Revenues, Expenses, and Changes in Net Assets (page 5) presents information on how the Board's assets changed as a result of current year operations.

The Statement of Cash Flows (page 6) presents information on how the Board's cash changed as a result of current year activity.

Management's Discussion and Analysis

The following presents condensed financial information on the operations of the Board:

	Current Year as of and for the year ended March 31, 2003	Current Year as of and for the year ended March 31, 2002
Current assets	\$ 1,786,460	\$ 1,461,840
Capital assets	1,061,015	1,036,200
Total assets	<u>\$ 2,847,475</u>	<u>\$ 2,498,040</u>
Current liabilities	\$ 577,017	\$ 458,615
Long-term liabilities	35,783	25,984
Total liabilities	<u>\$ 612,800</u>	<u>\$ 484,599</u>
Invested in capital assets	\$ 1,038,326	\$ 1,036,200
Unrestricted	1,196,349	977,241
Total net assets	<u>\$ 2,234,675</u>	<u>\$ 2,013,441</u>
Operating revenues	\$ 1,544,599	\$ 1,403,565
Operating expenses	1,416,029	1,336,475
Operating income	128,570	67,090
Non-operating revenues	92,664	110,524
Change in net assets	<u>\$ 221,234</u>	<u>\$ 177,614</u>

→ A comparison of budget to actual operations is presented in the Schedule on page 15. Total expenses were \$250,580 below budgeted amounts. This is a result of efforts made by the Board to decrease overall spending.

Events Affecting Future Operations

The Uniform CPA Examination (exam) administered by the Board is scheduled to convert from a pencil-and-paper format to a computer-based format beginning April 5, 2004. The computer-based exam will be delivered on demand at Prometric testing centers. Although the Board may operate its own testing center(s), it has chosen to use the Prometric test centers for the first year of the computer-based exam. This decision was based on the uncertainty of the number of candidates who may apply to take the exam. The exam fee to be charged for Board administration of the computer-based exam has not yet been determined, but coupled with the uncertainty of the number of exam candidates, exam fee revenues will probably decrease. If the Board chooses to operate its own test center(s) in the future, it will experience an increase in both capital and operating expenses, resulting in an increase in exam fees.

The Board had non-operating income of \$92,664 for 2003, which included rental income of \$50,225 from two office leases in the building. The leases will expire October 1, 2003, and May 1, 2004, and the tenants are vacating. The Board may try to lease the approximately 3,484 square feet of space for a short time, or may leave it vacant until it is determined whether to use some or all of the space for a testing center.

Contacting the Board's Management

This financial report is designed to provide a general overview of the Board's finances and to demonstrate the Board's accountability for the money it receives. If you have any questions about this report or need additional information, contact: North Carolina State Board of Certified Public Accountant Examiners, P.O. Box 12827, Raleigh, NC 27605-2827.

BOYCE, FURR & COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS
RALEIGH, NORTH CAROLINA

INDEPENDENT AUDITORS' REPORT

Governor Michael Easley
The General Assembly of North Carolina
North Carolina State Board of
Certified Public Accountant Examiners

We have audited the accompanying financial statements as listed in the table of contents of the North Carolina State Board of Certified Public Accountant Examiners as of March 31, 2003, and for the year then ended. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the North Carolina State Board of Certified Public Accountant Examiners as of March 31, 2003, and the results of its operations, changes in financial position, and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1 to the financial statements, the Board adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as of March 31, 2003. This results in a change in the format and content of the financial statements.

Management's Discussion and Analysis is not a required part of the financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit this information and express no opinion thereon.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information listed in the accompanying table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in our audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

May 29, 2003

Boyce, Furr & Company, LLP

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
STATEMENT OF NET ASSETS
MARCH 31, 2003

ASSETS

Current assets

Cash and cash equivalents	\$ 942,828
Certificate of deposit	800,000
Accrued interest receivable	43,632
Total current assets	<u>1,786,460</u>

Property and equipment

Land	300,000
Building	718,996
Furniture	1,193
Equipment	14,144
Vehicle	26,682
Total property and equipment - net of depreciation	<u>1,061,015</u>

TOTAL ASSETS

\$ 2,847,475

LIABILITIES AND NET ASSETS

Current liabilities

Accounts payable	\$ 23,980
Current portion of note payable	10,890
Accrued vacation	6,007
Deferred revenue	536,140
Total current liabilities	<u>577,017</u>

Long-term debt

Note payable	11,799
Accrued vacation	23,984
Total long-term debt	<u>35,783</u>

Total liabilities

612,800

Net assets

Invested in capital assets - net of related debt	1,038,326
Unrestricted net assets	<u>1,196,349</u>

Total net assets

2,234,675

TOTAL LIABILITIES AND NET ASSETS

\$ 2,847,475

See accompanying notes and auditors' report.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2003

Operating revenues	
Examination fees	
N. C. candidates	\$ 602,525
Other states candidates	4,880
Other	800
	<u>608,205</u>
Licensing fees	
Certificate fees	856,475
Professional corporation fees	26,230
Partnership registration fees	25,520
Quality review registration fees	1,060
	<u>909,285</u>
Other	
Sale of labels and lists	25,629
Miscellaneous	1,480
	<u>27,109</u>
Total operating revenues	<u>1,544,599</u>
Operating expenses	
Administrative (page 12)	1,036,795
Examination (page 13)	345,743
Building (page 14)	33,491
	<u>1,416,029</u>
Total operating expenses	<u>1,416,029</u>
Operating income	<u>128,570</u>
Non-operating revenues (expenses)	
Rental income	50,225
Interest income	65,536
Proceeds from sale of equipment	175
Building (page 14)	(23,272)
	<u>92,664</u>
Total non-operating revenues	<u>92,664</u>
Change in net assets	221,234
Net assets - beginning of year	<u>2,013,441</u>
Net assets - end of year	<u>\$ 2,234,675</u>

See accompanying notes and auditors' report.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2003

Cash flows from operating activities	
Cash received from fees	\$ 1,615,945
Other cash received	27,109
Cash payments to employees for services	(472,976)
Cash payments for operating, examination, and building expenses	(891,649)
Net cash provided by operating activities	<u>278,429</u>
Cash flows from investing activities	
Interest on investments	65,536
Rental income - less building expense of \$23,272	26,953
Net cash provided by investing activities	<u>92,489</u>
Cash flows from capital and related financing activities	
Acquisition and construction of capital assets	(69,161)
Proceeds from the sale of assets	175
Loan proceeds - less payments of \$9,983	22,688
Net cash used in capital and related financing activities	<u>(46,298)</u>
Net increase in cash	324,620
Cash - beginning of year	<u>618,208</u>
Cash - end of year	<u>\$ 942,828</u>
Reconciliation of operating income	
to net cash provided by operating activities	
Operating income	\$ 128,570
Adjustments to reconcile operating income	
to net cash provided by operating activities	
Depreciation	44,342
Changes in assets and liabilities	
Accounts payable	8,946
Deferred revenue	98,455
Other accrued liabilities	(1,884)
Total adjustments	<u>149,859</u>
Net cash provided by operating activities	<u>\$ 278,429</u>

See accompanying notes and auditors' report.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2003

Note 1 - Nature of Activities and Significant Accounting Policies

Description of Organization

The North Carolina State Board of Certified Public Accountant Examiners is an independent State agency. It is an occupational licensing board and is authorized by Chapters 93 and 93B of the North Carolina General Statutes (NCGS). The Board is composed of seven members; five persons who are holders of valid and unrevoked certified public accountant certificates issued under the provisions of NCGS 93, and two persons who are not certified public accountants and represent the public at large. All members are appointed by the Governor.

The Board's primary responsibilities are to administer the Uniform CPA Examination, to grant certificates of qualification as certified public accountants to qualified persons, to register certified public accounting firms, and to enforce all statutes and rules of Chapter 93 and 21 NCAC Chapter 8.

The Board's operations are financed with self-generated revenues from fees charged to examinees and licensees. As of March 31, 2003 and 2002, the Board had approximately 16,750 and 16,032 licensees, respectively.

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting principles and reporting standards. The Board applied all applicable Financial Accounting Standards Board (FASB) pronouncements issued after November 30, 1989.

All activities of the Board are accounted for within a single proprietary (enterprise) fund. Proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Reporting Entity

GASB Codification Section 2100 has defined the governmental reporting entity to be the State of North Carolina because the State exercises oversight responsibility in that the Governor appoints the Board members, and public service is rendered within the State's boundaries. The accompanying financial statements present only the activity of the North Carolina State Board of Certified Public Accountant Examiners. Annually, the State of North Carolina issues general purpose financial statements which include the activity of occupational licensing boards.

Basis of Accounting

In accordance with *Statement of Governmental Accounting Standards 34*, which the Board implemented for 2003, the Board presents a Statement of Net Assets; a Statement of Revenues, Expenses, and Changes in Net Assets; and a Statement of Cash Flows. These statements reflect entity-wide operations of the Board. The Board has no fiduciary funds or component units.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2003

Note 1 - Nature of Activities and Significant Accounting Policies (Continued)

The Statement of Revenues, Expenses, and Changes in Net Assets demonstrates the degree to which the direct expenses of the Board are offset by examination and license fees.

The financial statements report all activities of the North Carolina State Board of Certified Public Accountant Examiners using the current financial resource measurement focus and the full accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenses are recognized when incurred, if measurable.

Operating revenues and expenses consist of those revenues and expenses that result from the ongoing principal operations of the Board. Operating revenues consist primarily of examination and license fees. Non-operating revenues and expenses consist of those revenues and expenses that are related to rental and investing types of activities and are classified as non-operating in the financial statements. Building expenses are allocated to operating and non-operating activities based on square footage.

Budget Practices

A budget for fiscal year ended March 31, 2003, was adopted by the Board and is prepared and reported on the accrual basis of accounting. Although budgeted amounts lapse at year-end, the Board retains its unexpended net assets to fund expenses of the succeeding year.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Board considers all investments with a maturity of three months or less when purchased to be cash.

Certificate of Deposit

This certificate bears interest at 7.1% and matures on June 21, 2005.

Property and Equipment

Property and equipment are stated at cost and are being depreciated over their useful lives on a straight-line basis. A summary follows:

	Cost 3-31-02	Acquisitions	Disposals	Cost 3-31-03	Accumulated Depreciation	Net Amount
Land	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000
Buildings	745,336	35,982	-	781,318	62,322	718,996
Furniture	122,153	-	207	121,946	120,753	1,193
Equipment	125,969	507	6,103	120,373	106,229	14,144
Vehicle	-	32,672	-	32,672	5,990	26,682
	<u>\$ 1,293,458</u>	<u>\$ 69,161</u>	<u>\$ 6,310</u>	<u>\$ 1,356,309</u>	<u>\$ 295,294</u>	<u>\$ 1,061,015</u>

When an asset is disposed, the cost of the asset and the related accumulated depreciation are removed from the books. Any gain or loss on disposition is reflected in the earnings for the period.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2003

Note 1 - Nature of Activities and Significant Accounting Policies (Continued)

Vacation and Sick Leave

Board employees may accumulate up to thirty days earned vacation and such leave is fully vested when earned. The executive director may accumulate up to forty-five days earned vacation. On March 31st accrued vacation in excess of the limits are transferred and added to sick leave balances. Accumulated earned vacation payable at March 31, 2003, consisted of the following:

Current portion	\$ 6,007
Long-term portion	<u>23,984</u>
Total	<u>\$ 29,991</u>

The Board's sick leave policy provides for an unlimited accumulation of earned sick leave. Since the Board has no obligation for the accumulated sick leave until it is actually taken, no accrual for sick leave has been made.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates, resulting in adjustments in future periods.

Note 2 - Deposits and Investments

The Board maintains accounts consisting of cash, a certificate of deposit, and money market funds with one bank in which the Federal Depository Insurance Corporation (FDIC) insurance of \$100,000 was exceeded by \$1,663,774 on March 31, 2003. Management believes there is minimum credit risk relative to its cash investments.

Note 3 - Deferred Revenue

Examination fees and certificate renewal fees collected in advance are recorded as deferred revenue at year-end and recognized as revenue when the examination is held and when the license period begins in the next fiscal year.

Note 4 - Net Assets

Invested in capital assets - This component of net assets consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Unrestricted net assets - This component of net assets consists of net assets that do not meet the definition of *restricted* or *invested in capital assets*.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2003

Note 4 - Net Assets (Continued)

The Board has reserved a portion of the unrestricted net assets to cover future activities. The Board may change such reserved amounts based on perceived operating conditions. Reserved amounts are as follows:

Litigation	\$500,000
Operating expenses	\$300,000
Capital asset acquisitions	\$250,000
Computerization of CPA examination	\$100,000

Note 5 - Operating Leases

The Board has lease agreements, which terminate by May 1, 2004, with tenants for future rents of \$34,528 for the year ending March 31, 2004.

Note 6 - Note Payable

The Board financed an automobile purchase with a three-year note with zero percent interest. The principal payments are budgeted and charged to staff travel. The monthly payments are \$908 and the future amounts due are as follows:

<u>Years Ended March 31</u>	
2004	\$ 10,890
2005	10,890
2006	<u>909</u>
Total	<u>\$ 22,689</u>

Note 7 - Pension Plan

The Board participates in the North Carolina Licensing Board Retirement Savings Plan, a defined contribution plan. A 6% contribution, based on eligible employee compensation, is made by both employer and employee. Employees are eligible to participate in the plan immediately upon employment. Employees are vested 20% for each year of service and may make voluntary contributions to the plan over the 6% contribution. The 401(k) plan is administered by Prudential Securities. Pension costs totaled \$27,593 for 2003.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2003

Note 8 - Risk Management

The Board is exposed to various risks of loss related to torts; theft of, damage to, and the destruction of assets; errors and omissions; injuries to employees; and natural disasters. Tort claims of board members up to \$500,000 are self-insured by the State under the authority of the State Tort Claims Act. In addition, the State provides an additional \$11,000,000 public officers' and employees' liability insurance via contract with a private insurance company. The Board also protects itself from exposures to loss through the purchase of commercial insurance, of which coverage includes building and contents, commercial liability, workers compensation and employers' liability, and vehicle.

Note 9 - Restatement of Beginning Net Assets

In connection with the implementation of GASB 34, the Board has changed from reporting on a special revenue fund basis (modified accrual method) in 2002, to an enterprise fund basis (accrual method) for 2003.

In connection with this change, the beginning net assets have been restated as follows:

Special Revenue Fund Balance at March 31, 2002, as previously reported	\$ 1,009,121
Recording capital assets, net of depreciation	1,036,200
Recording accrued vacation pay	<u>(31,880)</u>
Net Assets at March 31, 2002, as restated	<u>\$ 2,013,441</u>

NORTH CAROLINA STATE BOARD
OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

SUPPLEMENTARY SCHEDULES

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
SUPPLEMENTARY SCHEDULE OF ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED MARCH 31, 2003

Salaries	\$ 471,087
Legal counsel and hearing expense	106,420
Travel and per diem - Board members	78,260
Postage	86,413
Printing	48,780
Employee health benefits	82,380
Social Security contributions	34,971
Retirement contributions and administrative fee	28,598
Staff travel	17,081
Office supplies	11,096
Miscellaneous	14,741
Telephone	6,990
Repairs and maintenance	5,355
Continuing education	782
Audit fees	7,010
Subscriptions	4,101
Insurance	3,828
Investigator fees	3,667
Dues	7,005
Depreciation	17,168
Clerical expense - Board members	1,062
	<hr/>
	<u>\$ 1,036,795</u>

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
SUPPLEMENTARY SCHEDULE OF EXAMINATION EXPENSES
FOR THE YEAR ENDED MARCH 31, 2003

Examinations and grading	\$ 241,154
Rent of examination facilities	36,463
Proctor wages	30,321
Proctor travel	9,060
Postage	11,168
Printing	3,245
Miscellaneous	2,525
Staff travel	8,200
Examination supplies	1,040
Travel and per diem - Board members	<u>2,567</u>
	<u>\$ 345,743</u>

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
SUPPLEMENTARY SCHEDULE OF BUILDING EXPENSES
FOR THE YEAR ENDED MARCH 31, 2003

Operating building expenses

Maintenance	\$ 6,422
Utilities	9,575
Depreciation	16,033
Improvements	899
Insurance	<u>562</u>
	<u>\$ 33,491</u>

Non-operating building expenses

Maintenance	\$ 4,462
Utilities	6,654
Depreciation	11,141
Improvements	624
Insurance	<u>391</u>
	<u>\$ 23,272</u>

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
SCHEDULE OF BUDGET AND ACTUAL
REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues			
Examination fees	\$ 621,450	\$ 608,205	\$ (13,245)
Licensing fees	923,000	909,285	(13,715)
Other	167,575	143,045	(24,530)
Total revenues	<u>1,712,025</u>	<u>1,660,535</u>	<u>(51,490)</u>
Expenses			
Personnel	724,752	617,036	(107,716)
Board and legal	224,939	184,680	(40,259)
Office	225,075	217,911	(7,164)
Examination	370,264	345,743	(24,521)
Building	107,774	29,589	(78,185)
Depreciation	37,077	44,342	7,265
Total expenses	<u>1,689,881</u>	<u>1,439,301</u>	<u>(250,580)</u>
Change in net assets	22,144	221,234	199,090
Net assets - beginning of year	<u>2,013,441</u>	<u>2,013,441</u>	<u>-</u>
Net assets - end of year	<u>\$ 2,035,585</u>	<u>\$ 2,234,675</u>	<u>\$ 199,090</u>

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: 200103-011 and 200106-054

IN THE MATTER OF:
Jerry U. Britt, #13952
Respondent

SUPPLEMENTAL
CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 13952 as a Certified Public Accountant.
2. In August of 2001, Respondent entered into a Consent Order with the Board regarding attest services that he provided to the Town of Seven Springs, the Town of Calypso, and the Town of Mount Olive. In addition to other requirements, this Consent Order mandated that Respondent obtain pre-issuance reviews of all governmental audits completed by Respondent during the period from August 20, 2001, through March 20, 2003.
3. During 2001, Respondent requested and was approved by the North Carolina Local Government Commission (LGC) to perform audits for the Towns of Seven Springs and Mount Olive for the year ending June 30, 2001. Although these audits were due to be provided to the LGC on or before October 31, 2001, the 2001 auditor's opinion for the Town of Seven Springs was dated February 9, 2002, and was received by the LGC on May 13, 2002, and the 2001 auditor's opinion for the Town of Mount Olive was dated November 5, 2001, and was received by the LGC on January 17, 2002.
4. During 2002, Respondent requested and was approved by the LGC to perform the audit for the Town of Mount Olive for the year ending June 30, 2002. The 2002 auditor's opinion for the Town of Mount Olive was dated October 25, 2002, but was received by the LGC on January 8, 2003. This audit was returned to Respondent by the LGC for corrections. The corrections were received and accepted by the LGC on January 16, 2003.
5. During the period from August 20, 2001, through March 20, 2003, Respondent did not request Board approval of a pre-issuance reviewer.
6. In response to Board inquiries regarding his compliance with the terms of his Consent Order, Respondent stated that he had only issued one governmental audit during calendar year 2002 and had mistakenly thought that he only had

Consent Order - 2
Jerry U. Britt

to obtain pre-issuance reviews of governmental audits for the period from August 2001 through February 2002.

7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's failures to comply with the terms of a previous Consent Order constitute violations of 93-12 (9)e and 21 NCAC 8N .0203 (b)(3).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

-
1. Respondent shall pay a three thousand dollar (\$3,000.00) civil penalty to be remitted with this signed Order.
 2. Respondent shall obtain pre-issuance reviews of all audits until such time as his firm receives an unmodified opinion on a peer review which must include at least one governmental audit. The reviewer for the preissuance reviews shall be approved by the Board prior to performing said reviews.

CONSENTED TO THIS THE 16 DAY OF September, 2003.

Jerry U. Britt
Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF OCTOBER, 2003.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY: D. Charlie Chewing
President

North Carolina State Board of CPA Examiners
 Candidates w/Date & Site Prompt Exam Candidates Alpha Order

October 20, 19 3

EXAM DATE	I/R	SEAT NO.	LAST NAME	FIRST NAME	MIDDLE NAME	SITTING FOR L A R F
3/11	R	0001	Adams	Jessica	L.	Y Y Y Y
3/11	I	0002	Adams	Robert	C.	Y Y Y Y
3/11	R	0003	Adams	Russell	D.	Y Y Y Y
3/11	R	0004	Adams	Suzanne	M.	Y Y Y Y
3/11	R	0005	Adewumi	Ifeyinwa	U.	Y Y Y Y
3/11	R	0006	Adriano	Marie	A.	Y Y Y Y
3/11	I	0007	Agnew	Kevin	S.	Y Y Y Y
3/11	R	0008	Ahmed	Sadroddin		Y Y Y Y
3/11	R	0009	Ahsanuddin	Anne		Y Y Y Y
3/11	R	0010	Alexander	Johnnie	W.	Y Y Y Y
3/11	R	0901	Alford	Darrick	H.	Y N N N
3/11	R	0011	Allen	Ashley	V.	Y Y Y Y
3/11	R	0012	Allen	Donna	S.	Y Y Y Y
3/11	I	0013	Allen	Jimmy	L.	Y Y Y Y
3/11	R	0902	Alligood	Melissa	G.	N N Y N
3/11	R	0903	Anderson	Jason	C.	N N Y Y
3/11	R	0904	Anderson	Jennifer	A.	N N N Y
3/11	R	0014	Andrews	Carla-Beth		Y Y Y Y
3/11	I	0015	Apple	Roger	Scott	Y Y Y Y
3/11	I	0016	Ardoin	Hollie	D.	Y Y Y Y
3/11	R	0905	Arledge	Emily	W.	N N N Y
3/11	R	0906	Asbury	Andrew	J.	Y N N N
3/11	R	0907	Ashburn	Margaret	O.	N Y N Y
3/11	I	0017	Ashford	Robin	W.	Y Y Y Y
3/11	R	0908	Ashness	Debra	A.	N N N Y
3/11	I	0018	Askew	James	K.	Y Y Y Y
3/11	R	0019	Atkins	Roger	V.	Y Y Y Y
3/11	R	0020	Atwater	Jennifer	L.	Y Y Y Y
3/11	R	0909	Avant	Michelle	H.	N N Y Y
3/11	R	0910	Ayers	Joel	S.	Y N N Y
3/11	R	0021	Bacon	Peter	M.	Y Y Y Y
3/11	R	0911	Bailey	Debra	A.	N N Y N
3/11	I	0022	Bailey	Lori	K.	Y Y Y Y
3/11	R	0912	Baity	Stephanie	L.	N N N Y
3/11	R	0023	Baker	Andrew	G.	Y Y Y Y
3/11	I	0024	Baker	Katherine	L.	Y Y Y Y
3/11	R	0913	Baker	Melanie	G.	N N N Y
3/11	R	0025	Ball	Heather	J.	Y Y Y Y
3/11	R	0914	Ball	Robert	L.	N N Y Y
3/11	R	0915	Ballesteros	Jenny		N N Y Y
3/11	I	0026	Banko	Matthew	T.	Y Y Y Y
3/11	R	0916	Barbour	Bradley	W.	N Y N Y
3/11	R	0027	Barnard	Gabrielle	D.	Y Y Y Y
3/11	I	0028	Barnett	Amira	a.	Y Y Y Y
3/11	R	0029	Barnette	Kenneth	C.	Y Y Y Y
3/11	I	0030	Barnette	Matthew	J.	Y Y Y Y
3/11	R	0917	Barr	Holly	J.	N Y N N

North Carolina State Board of CPA Examiners
 Candidates w/Date & Site Prompt Exam Candidates Alpha Order

October 20, 19 3

EXAM DATE	I/R	SEAT NO.	LAST NAME	FIRST NAME	MIDDLE NAME	SITTING FOR L A R F
3/11	I	0031	Barrineau	Elham	Y.	Y Y Y Y
3/11	R	0032	Bartlett	Edwin	C.	Y Y Y Y
3/11	R	0918	Bartlett	Patrick	N.	Y N N Y
3/11	R	0919	Barton	Jannica	M.	N N N Y
3/11	I	0033	Barus	Dennis	M.	Y Y Y Y
3/11	I	0034	Barwick	Celia	A.	Y Y Y Y
3/11	R	0920	Barwick	Cory		N N N Y
3/11	R	0035	Batchek	Mark	S.	Y Y Y Y
3/11	R	0036	Battle	Karon	S.	Y Y Y Y
3/11	R	0921	Baynard	Ray	H.	N N N Y
3/11	I	0037	Beal	Jonathan	D.	Y Y Y Y
3/11	R	0038	Beam	Heather	S.	Y Y Y Y
3/11	I	0039	Bean	Elizabeth	N.	Y Y Y Y
3/11	R	0040	Beaty	Elizabeth	C.	Y Y Y Y
3/11	R	0041	Beauchamp	Lauren	W.	Y Y Y Y
3/11	R	0922	Beaumont	Mason	T.	N Y N Y
3/11	R	0923	Beck	Kelly	A.	N Y Y N
3/11	I	0042	Bell	Teresa	L.	Y Y Y Y
3/11	R	0043	Benfield	Amanda	L.	Y Y Y Y
3/11	R	0044	Benfield	James	E.	Y Y Y Y
3/11	I	0045	Bennett	Brandy	N.	Y Y Y Y
3/11	R	0924	Bennett	Candice	N.	N N Y Y
3/11	I	0046	Bennett	Ryan	J.	Y Y Y Y
3/11	I	0047	Bentley	Brian	P.	Y Y Y Y
3/11	I	0048	Berenson	James	A.	Y Y Y Y
3/11	R	0925	Berry	Erica	M.	N N N Y
3/11	R	0049	Berry	Tara	R.	Y Y Y Y
3/11	I	0050	Bertram	Leroy		Y Y Y Y
3/11	R	0051	Bias	Lorraine		Y Y Y Y
3/11	I	0052	Billingsley	Lisa	C.	Y Y Y Y
3/11	R	0926	Biser	Kenneth	R.	N Y N Y
3/11	I	0053	Bitsas	John	A.	Y Y Y Y
3/11	R	0054	Bizzell-Van Vliet	Shannon	J.	Y Y Y Y
3/11	R	0055	Blackmon	Alisha	R.	Y Y Y Y
3/11	R	0056	Blanton	William	B.	Y Y Y Y
3/11	R	0057	Blazer	Kelli	A.	Y Y Y Y
3/11	I	0058	Blevins	Terrie	J.	Y Y Y Y
3/11	R	0059	Blume	Adrienne	M.	Y Y Y Y
3/11	R	0927	Bodet	Gaylord	J.	Y N N N
3/11	R	0928	Bolden	Garrett	D.	N N Y Y
3/11	R	0060	Bolick	Jaclyn	N.	Y Y Y Y
3/11	R	0061	Bolick	Valerie	J.	Y Y Y Y
3/11	I	0062	Bolton	Paulina	D.	Y Y Y Y
3/11	R	0929	Bonnette	Amy	C.	N Y N Y
3/11	R	0063	Borgman	Rhonda	T.	Y Y Y Y
3/11	R	0064	Boswell	Michelle	M.	Y Y Y Y
3/11	R	0065	Boulden	Heather	N.	Y Y Y Y

North Carolina State Board of CPA Examin
 Candidates w/Date & Site Prompt Exam Candidates Alpha Order

October 20, 19 3

EXAM DATE	I/R	SEAT NO.	LAST NAME	FIRST NAME	MIDDLE NAME	SITTING FOR L A R F
3/11	R	0930	Bowers	Arvel	D.	N N N Y
3/11	R	0066	Bowman	Jason	H.	Y Y Y Y
3/11	I	0067	Bowman	Lee	M.	Y Y Y Y
3/11	I	0068	Bowmaster	Sarah	C.	Y Y Y Y
3/11	R	0931	Boyeva	Yelena	N.	N N Y Y
3/11	R	0932	Boykin	Jennifer	H.	N N Y N
3/11	R	0069	Boyles	Karen	I.	Y Y Y Y
3/11	R	0070	Bradley	Isaac	J.	Y Y Y Y
3/11	I	0071	Bragg	Jennifer	M.	Y Y Y Y
3/11	R	0933	Branch	Kimberly	O.	N N Y Y
3/11	I	0072	Branch	Nadine	D.	Y Y Y Y
3/11	R	0073	Brank	Polly	Hart	Y Y Y Y
3/11	R	0074	Brasile	Jason	G.	Y Y Y Y
3/11	I	0075	Bray	Richard	D.	Y Y Y Y
3/11	R	0934	Bridgers	Jody	Hayes	N N N Y
3/11	R	0076	Briggs	Tina	K.	Y Y Y Y
3/11	R	0935	Brinkley	Staci	S.	N N Y Y
3/11	R	0077	Brisbane	Lisa	M.	Y Y Y Y
3/11	R	0078	Brogan	Bridget	A.	Y Y Y Y
3/11	R	0936	Brown	Carolyn	L.	N N N Y
3/11	I	0079	Brown	Johari	L.	Y Y Y Y
3/11	I	0080	Brown	Melvin	D.	Y Y Y Y
3/11	R	0081	Brown	Michael	G.	Y Y Y Y
3/11	R	0082	Brown	Wayland	T.	Y Y Y Y
3/11	R	0937	Browne	Douglas	R.	N N Y Y
3/11	I	0083	Brue	Robert	L.	Y Y Y Y
3/11	R	0084	Bruff	Milenda	R.	Y Y Y Y
3/11	I	0085	Brummett	Randall	D.	Y Y Y Y
3/11	R	0938	Brummeyer	Ryan	T.	N N N Y
3/11	R	0086	Brunatti	Charles	J.	Y Y Y Y
3/11	R	0087	Brunet	Dawn	K.	Y Y Y Y
3/11	R	0088	Bryan	Susan	D.	Y Y Y Y
3/11	R	0089	Bryant	James	H.	Y Y Y Y
3/11	R	0090	Buchanan	Lien	M.	Y Y Y Y
3/11	R	0939	Buckner	Angela	D.	N N N Y
3/11	I	0091	Bullin	Leigh	M.	Y Y Y Y
3/11	R	0940	Bullock	Priscilla		N N N Y
3/11	R	0941	Bunch	Leslie	G.	Y N N N
3/11	R	0092	Bunn	Bryan	R.	Y Y Y Y
3/11	R	0942	Bures	Daniel	L.	Y N N N
3/11	R	0093	Burgin	Jason	M.	Y Y Y Y
3/11	R	0943	Burlinson	John	R.	Y N N N
3/11	I	0094	Burns	Gregory	D.	Y Y Y Y
3/11	R	0944	Burns	Kelly	H.	N Y N N
3/11	R	0945	Burr	Alison	O.	Y N N N
3/11	I	0095	Burton	Gregory	D.	Y Y Y Y
3/11	R	0946	Burton	Kenneth	N.	N Y N Y

North Carolina State Board of CPA Examiners
 Candidates w/Date & Site Prompt Exam Candidates Alpha Order

October 20, 19 3

EXAM DATE	I/R	SEAT NO.	LAST NAME	FIRST NAME	MIDDLE NAME	SITTING FOR L A R F
3/11	I	0096	Burton	Kristin	M.	Y Y Y Y
3/11	R	0097	Buxton	Cory	O.	Y Y Y Y
3/11	R	0098	Byars	Donna	J.	Y Y Y Y
3/11	R	0947	Caddell	Lori	E.	N Y N Y
3/11	I	0099	Cai	Yongmei		Y Y Y Y
3/11	R	0100	Callahan	Robert	M.	Y Y Y Y
3/11	R	0101	Callahan	Susan	W.	Y Y Y Y
3/11	R	0948	Campbell	Emily	N.	N N N Y
3/11	I	0102	Campbell	Jamie	C.	Y Y Y Y
3/11	R	0103	Campbell	Jeffrey	G.	Y Y Y Y
3/11	R	0949	Campbell	Robert	E.	N N Y Y
3/11	I	0104	Campbell	Ryan	L.	Y Y Y Y
3/11	R	0105	Canfield	Matthew	R.	Y Y Y Y
3/11	R	0106	Caprara	Melanie	B.	Y Y Y Y
3/11	R	0107	Careathers	Serena	D.	Y Y Y Y
3/11	R	0108	Carpenter	Ashley	F.	Y Y Y Y
3/11	R	0109	Carpenter	James	S.	Y Y Y Y
3/11	I	0110	Carr	Michael	B.	Y Y Y Y
3/11	I	0111	Carraway	Victor	B.	Y Y Y Y
3/11	R	0112	Carrington	Edric	R.	Y Y Y Y
3/11	I	0113	Carrinton	Katrina	P.	Y Y Y Y
3/11	R	0950	Carroll	Thomas	M.	Y N N Y
3/11	I	0114	Carros	James	A.	Y Y Y Y
3/11	R	0951	Carswell	Cynthia	Duncan	Y N N N
3/11	R	0115	Carter	Carrie	E.	Y Y Y Y
3/11	R	0952	Carter	Craig	J.	N N Y Y
3/11	I	0116	Carter	Elizabeth	L.	Y Y Y Y
3/11	I	0511	Carter	Jocelyn	M.	Y Y Y Y
3/11	R	0117	Carter	Michelle	R.	Y Y Y Y
3/11	R	0118	Carter	Ronald	C.	Y Y Y Y
3/11	R	0953	Cary	Linda	S.	N Y N N
3/11	R	0954	Casey	Maria	C.	Y N N Y
3/11	R	0955	Castellino	Cara	E.	N N Y Y
3/11	I	0119	Cavin	Joanne		Y Y Y Y
3/11	I	0120	Cayton	Nichole	M.	Y Y Y Y
3/11	R	0956	Cesta	Claire	D.	N N N Y
3/11	R	0957	Chace	Chasity	L.	N N N Y
3/11	R	0958	Chaffins	Sarah	E.	N N Y N
3/11	R	0121	Chambers	Joel	H.	Y Y Y Y
3/11	R	0959	Chase	Renee	E.	N Y Y N
3/11	I	0122	Chayun	Yuliya		Y Y Y Y
3/11	R	0123	Cheek	Patricia	D.	Y Y Y Y
3/11	I	0124	Cheek	Wendy	M.	Y Y Y Y
3/11	R	0960	Chen	Herman		N N Y Y
3/11	R	0961	Chen	Huiping		N Y N N
3/11	I	0125	Chen	Karen	Y.	Y Y Y Y
3/11	I	0126	Chen	Weilin		Y Y Y Y

North Carolina State Board of CPA Examiners
 Candidates w/Date & Site Prompt Exam Candidates Alpha Order

October 20, 19 3

EXAM DATE	I/R	SEAT NO.	LAST NAME	FIRST NAME	MIDDLE NAME	SITTING FOR L A R F
3/11	R	0127	Chen	Wenliang		Y Y Y Y
3/11	I	0128	Chheda	Sarita	P.	Y Y Y Y
3/11	R	0129	Christodoulis	Jimmy	J.	Y Y Y Y
3/11	I	0130	Chung	Colleen	S.	Y Y Y Y
3/11	R	0962	Church	Lisa	M.	N N N Y
3/11	R	0131	Clampitt	Donna	S.	Y Y Y Y
3/11	R	0132	Clark	Brianne	L.	Y Y Y Y
3/11	R	0133	Clark	Gregory	G.	Y Y Y Y
3/11	R	0963	Clark	Laura	C.	N Y N N
3/11	R	0964	Clarke	Jason	M.	N Y N Y
3/11	I	0134	Clawson	Nathaniel	W.	Y Y Y Y
3/11	R	0965	Clay	Julie	E.	Y N N Y
3/11	R	0135	Clayton	Brandy	L.	Y Y Y Y
3/11	R	0966	Cleaver	Matthew	H.	Y N Y N
3/11	I	0136	Cline	Amy	M.	Y Y Y Y
3/11	I	0137	Clonch	Michael	D.	Y Y Y Y
3/11	R	0138	Cobb	Christophe	M.	Y Y Y Y
3/11	R	0967	Cody	Trisha	R.	Y N N N
3/11	R	0139	Coffey	Kellie	H.	Y Y Y Y
3/11	R	0968	Cole	Mark	G.	N N Y Y
3/11	R	0140	Coleman	Lorraine		Y Y Y Y
3/11	R	0141	Coleman	Stephanie	M.	Y Y Y Y
3/11	R	0969	Collie	Cynthia	Day	N N N Y
3/11	R	0159	Collins	Latrice	C.	Y Y Y Y
3/11	R	0143	Collins	Mark	S.	Y Y Y Y
3/11	R	0970	Colon-Diaz	Marysol		Y N N Y
3/11	R	0971	Comerford	Mark	D.	N Y N N
3/11	I	0144	Conrad	Crystal	L.	Y Y Y Y
3/11	I	0145	Constantino	Paul	L.	Y Y Y Y
3/11	R	0146	Cook	Christine	A.	Y Y Y Y
3/11	I	0147	Cooke	Jonathan	G.	Y Y Y Y
3/11	R	0972	Cooke	Joseph	S.	Y N N Y
3/11	R	0148	Cooley	Sierra	M.	Y Y Y Y
3/11	R	0149	Cooper	Manasa	L.	Y Y Y Y
3/11	I	0150	Copeland	Jeffrey	O.	Y Y Y Y
3/11	R	0151	Corn	David	C.	Y Y Y Y
3/11	R	0973	Cortes	Curtis	J.	N N N Y
3/11	R	0152	Corum	Jo	A.	Y Y Y Y
3/11	I	0153	Costello	Suzanna		Y Y Y Y
3/11	R	0974	Coston	Anthony	P.	N Y N N
3/11	R	0154	Couch	Stephanie	M.	Y Y Y Y
3/11	R	0155	Cowan	Sherri	A.	Y Y Y Y
3/11	R	0156	Cox	James	A.	Y Y Y Y
3/11	R	0975	Cox	Kristen	W.	N N N Y
3/11	R	0157	Cozart	Frankie	B.	Y Y Y Y
3/11	I	0158	Crabb	Amanda	G.	Y Y Y Y
3/11	I	0142	Crabb	Angela	C.	Y Y Y Y

North Carolina State Board of CPA Examiners
 Candidates w/Date & Site Prompt Exam Candidates Alpha Order

October 20, 19 3

EXAM DATE	I/R	SEAT NO.	LAST NAME	FIRST NAME	MIDDLE NAME	SITTING FOR L A R F
3/11	R	0160	Crabtree	Martha	S.	Y Y Y Y
3/11	I	0161	Craig	Taunya	L.	Y Y Y Y
3/11	I	0162	Cranford	Karen	L.	Y Y Y Y
3/11	I	0163	Crawford	Christina	R.	Y Y Y Y
3/11	R	0976	Crawford	Drew	P.	N N Y Y
3/11	R	0164	Crisp	Dana	L.	Y Y Y Y
3/11	R	0977	Crist	Joanne	E.	N Y Y N
3/11	R	0978	Croom	Mary	M.	N N N Y
3/11	I	0165	Crouse	Ray	Edward	Y Y Y Y
3/11	I	0166	Cruse	Robert	B.	Y Y Y Y
3/11	R	0167	Csatlos	Jolene	R.	Y Y Y Y
3/11	R	0979	Cui	Liling		N Y N N
3/11	R	0980	Cullen	Sarah	J.	Y N N N
3/11	I	0168	Cummings	Bronnie	E.	Y Y Y Y
3/11	I	0184	Cummings	Fortrella	T.	Y Y Y Y
3/11	R	0170	Curriu	Matthew	J.	Y Y Y Y
3/11	R	0981	Cyrus	Stephanie	L.	N Y N Y
3/11	R	0982	Danner	Elizabeth	N.	N N N Y
3/11	R	0983	Dave	Sunita	D.	N N N Y
3/11	R	0171	Davidson	Brett	D.	Y Y Y Y
3/11	R	0172	Davidson	Rebecca	A.	Y Y Y Y
3/11	I	0173	Davies	Ian		Y Y Y Y
3/11	R	0174	Davis	Kristen	M.	Y Y Y Y
3/11	R	0175	Davis	Leroy		Y Y Y Y
3/11	R	0984	Dawson	Richard	C.	N N N Y
3/11	I	0176	DeLeon	Eric	F.	Y Y Y Y
3/11	R	0985	Dean	Rebecca	A.	N N N Y
3/11	R	0986	Debnam	Mary	G.	N N Y N
3/11	R	0987	Devgon	Rajeev		N N N Y
3/11	R	0177	Dew	Angela	C.	Y Y Y Y
3/11	R	0988	Dickens	Chad	C.	N N N Y
3/11	R	0178	Dill	Jessica	S.	Y Y Y Y
3/11	R	0179	Donegan	Patrick	K.	Y Y Y Y
3/11	R	0180	Douglas	Waco		Y Y Y Y
3/11	I	0181	Downs	Joshua	T.	Y Y Y Y
3/11	R	0989	Doyle	Allison	S.	N N Y N
3/11	R	0990	Draudt	Kristina	L.	N N N Y
3/11	I	0182	Du	Ji		Y Y Y Y
3/11	R	0183	DuBois	Kevin	P.	Y Y Y Y
3/11	I	0169	Duckworth	Jenny	M.	Y Y Y Y
3/11	R	0991	Dudley	Jeffrey	S.	N N N Y
3/11	R	0185	Dudley	Kimberly	F.	Y Y Y Y
3/11	R	0992	Dula	Stephany	D.	N N N Y
3/11	R	0993	Duncan	Christophe	M.	N N N Y
3/11	R	0186	Dunn	Michael	L.	Y Y Y Y
3/11	R	0187	Durham	Julie	D.	Y Y Y Y
3/11	R	0994	Dyckman	Carrie	L.	Y N N N

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3/11	R	0995	Easley	Jaime	M.	N N Y N
3/11	I	0188	Eckard	Jennifer	L.	Y Y Y Y
3/11	R	0996	Eckard	Spencer	L.	N N Y Y
3/11	R	0997	Edwards	Carlton	W.	Y Y N N
3/11	I	0189	Edwards	Chad	R.	Y Y Y Y
3/11	R	0998	Edwards	Kevin	Middleton	N N N Y
3/11	I	0190	Edwards	Kim	M.	Y Y Y Y
3/11	I	0810	Edwards	Michael	W.	Y Y Y Y
3/11	I	0191	Edwards	Sandra	S.	Y Y Y Y
3/11	R	0999	Efird	Jennifer	B.	N N N Y
3/11	I	0192	Eichelberger	Katie	B.	Y Y Y Y
3/11	R	0193	El-Ramly	Yasmine	S.	Y Y Y Y
3/11	R	1000	Elden	Wesley	H.	N N Y Y
3/11	I	0194	Elery	Alisa	M.	Y Y Y Y
3/11	R	0195	Elliot	Gwendolyn		Y Y Y Y
3/11	R	0196	Elliot-Stewart	Regina		Y Y Y Y
3/11	R	1001	Ellis	Jameson	M.	N Y N N
3/11	R	0197	Elmore	Barbara	G.	Y Y Y Y
3/11	I	0198	Elmore	Christophe	D.	Y Y Y Y
3/11	R	0199	Ely	Dawn	E.	Y Y Y Y
3/11	I	0200	Emanuel	Shanae	D.	Y Y Y Y
3/11	I	0201	Enslin	Janice	E.	Y Y Y Y
3/11	R	0202	Erwin	Jonathan	E.	Y Y Y Y
3/11	R	0203	Eshoo	Richard	L.	Y Y Y Y
3/11	I	0204	Essick	Amy	M.	Y Y Y Y
3/11	I	0205	Evans	Cassandra	M.	Y Y Y Y
3/11	I	0206	Evans	Steffanie	K.	Y Y Y Y
3/11	R	1002	Fairrel	Amy	M.	N N N Y
3/11	R	0207	Falco	Edward	W.	Y Y Y Y
3/11	R	0208	Farmer	Shanna	R.	Y Y Y Y
3/11	I	0209	Farrell	Heather	M.	Y Y Y Y
3/11	R	0210	Faucette	Sheilah	Nicole	Y Y Y Y
3/11	R	0211	Feezor	Karen	D.	Y Y Y Y
3/11	R	0212	Feiler	Nicholas	D.	Y Y Y Y
3/11	I	0213	Fern	Ginger	L.	Y Y Y Y
3/11	R	1003	Ficken	Sara	M.	Y N Y N
3/11	R	0214	Fifer	Brandt	E.	Y Y Y Y
3/11	I	0215	Figuera	Michael	A.	Y Y Y Y
3/11	R	1004	Figueroa	Brian	M.	N Y N Y
3/11	R	0216	Fitts	Sheila	A.	Y Y Y Y
3/11	I	0217	Flinchum	Brandon	H.	Y Y Y Y
3/11	R	1005	Flowers	Carriea	K.	N N N Y
3/11	I	0218	Flowers	Kaley	R.	Y Y Y Y
3/11	R	0219	Flowers	Sabrina	D.	Y Y Y Y
3/11	R	0220	Flynt	George	B.	Y Y Y Y
3/11	R	0221	Ford	Steven	W.	Y Y Y Y
3/11	R	0222	Foreman	Terrence	A.	Y Y Y Y

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3/11	R	1006	Fort	Julia	E.	N N N Y
3/11	R	0223	Foti	Raymond		Y Y Y Y
3/11	R	0224	Fox	Billy	S.	Y Y Y Y
3/11	R	1007	Frank	Steven	C.	N N Y N
3/11	R	0225	Frazee	Sidney	B.	Y Y Y Y
3/11	I	0226	Frederick	Emily	C.	Y Y Y Y
3/11	R	0227	Frederick	Lori	A.	Y Y Y Y
3/11	R	0228	Freeman	Jonathan	P.	Y Y Y Y
3/11	R	1008	Freeman	Patrick	D.	N N Y N
3/11	R	1009	Freudiger	Donald	B.	N Y N N
3/11	R	0229	Fritts	Stephanie	D.	Y Y Y Y
3/11	R	1010	Fritz	Patricia	R.	N N N Y
3/11	R	0230	Frizzell	Deseree	M.	Y Y Y Y
3/11	I	0231	Fruitt	John	B.	Y Y Y Y
3/11	R	1011	Fulcher	Michelle	S.	N N N Y
3/11	I	0232	Fuller	Latonia	N.	Y Y Y Y
3/11	R	1012	Fulton	Allison	A.	Y N N N
3/11	I	0233	Fussell	Stephen	L.	Y Y Y Y
3/11	R	0234	Gabriel	Mark	A.	Y Y Y Y
3/11	I	0235	Gaffney	Cheryl	L.	Y Y Y Y
3/11	R	0236	Galasso	Daniel	R.	Y Y Y Y
3/11	I	0237	Galloway	Karen	N.	Y Y Y Y
3/11	I	0238	Galvan-Cruz	Angela	E.	Y Y Y Y
3/11	I	0239	Gandhi	Chintan		Y Y Y Y
3/11	R	0240	Gantt	Brian	F.	Y Y Y Y
3/11	R	1013	Gardner	Mary	Ann	N Y N N
3/11	R	1014	Garner	Betty	Jane	N Y N Y
3/11	I	0241	Garrett	Matthew	E.	Y Y Y Y
3/11	R	0242	Garrett	Melinda	B.	Y Y Y Y
3/11	R	0243	Gay	John	M.	Y Y Y Y
3/11	R	1015	Gehling	Jill	D.	Y Y N N
3/11	R	1016	Gemeinhardt	Garit	A.	N Y N N
3/11	R	0244	Gemma	Nancy	J.	Y Y Y Y
3/11	I	0245	Gentile	Laura	L.	Y Y Y Y
3/11	I	0246	Geraghty	Melissa	D.	Y Y Y Y
3/11	I	0247	Gifford	Lori	L.	Y Y Y Y
3/11	R	0248	Gill	Timothy	S.	Y Y Y Y
3/11	R	0249	Gillespie	Calista	M.	Y Y Y Y
3/11	I	0250	Gillespie	Kendra	W.	Y Y Y Y
3/11	R	0251	Gilley	Susie	Louise	Y Y Y Y
3/11	R	1017	Girdwood	Kimberly	A.	N N Y Y
3/11	R	0252	Glenn	Jennings	D.	Y Y Y Y
3/11	I	0253	Glenn	Micaela	K.	Y Y Y Y
3/11	R	1018	Godwin	Wanda	R.	N N N Y
3/11	R	0254	Gonzalez	Humberto	R.	Y Y Y Y
3/11	I	0255	Good	James	E.	Y Y Y Y
3/11	R	1019	Goode	Michelle	J.	N N N Y

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3/11	R	0256	Goodman	Jann	L.	Y Y Y Y
3/11	R	1020	Goodwin	Valerie	R.	N N Y Y
3/11	I	0257	Gorman	Justin	E.	Y Y Y Y
3/11	R	1021	Gottschalk	Charla	D.	N N N Y
3/11	R	0258	Gould	Mark	J.	Y Y Y Y
3/11	I	0259	Grabe	Linda	J.	Y Y Y Y
3/11	R	0260	Graf	Nancy	Spainhour	Y Y Y Y
3/11	I	0261	Grant	Debbie	L.	Y Y Y Y
3/11	R	1022	Graves	Isha	R.	N Y N N
3/11	I	0262	Gray	Kelly	M.	Y Y Y Y
3/11	R	0263	Green	Danez	L.	Y Y Y Y
3/11	R	0264	Green	Denise	W.	Y Y Y Y
3/11	R	0265	Green	Rodney	K.	Y Y Y Y
3/11	R	0266	Greene	Wendall	K.	Y Y Y Y
3/11	R	0267	Greenough	Suzannah	M.	Y Y Y Y
3/11	R	0268	Greer	Bradley	M.	Y Y Y Y
3/11	R	0269	Gregg	Chemerin	M.	Y Y Y Y
3/11	I	0270	Gregory	Jennifer	A.	Y Y Y Y
3/11	R	1023	Griffin	Katherine	L.	N N Y Y
3/11	R	0271	Griffin	Kevin	M.	Y Y Y Y
3/11	R	0272	Griffin	Robert	T.	Y Y Y Y
3/11	R	0273	Griffith	Kevin	S.	Y Y Y Y
3/11	I	0274	Grinnell	Kimberly	A.	Y Y Y Y
3/11	R	0275	Grubbs	Tracey	L.	Y Y Y Y
3/11	I	0276	Guenther	Heather	M.	Y Y Y Y
3/11	R	0277	Gustavson	John	D.	Y Y Y Y
3/11	R	0278	Gwaltney	Jenifer	W.	Y Y Y Y
3/11	I	0279	Gwyn	Jennifer	L.	Y Y Y Y
3/11	R	1024	Haas	Larry	R.	N Y N Y
3/11	I	0280	Haddock	April	G.	Y Y Y Y
3/11	R	0281	Hager	Julie	S.	Y Y Y Y
3/11	R	0282	Hailey	David	L.	Y Y Y Y
3/11	I	0283	Hakooz	Jason	S.	Y Y Y Y
3/11	R	0284	Halberg	Ryan	M.	Y Y Y Y
3/11	R	0285	Hale	Robert	A.	Y Y Y Y
3/11	R	0286	Hale	Steven	D.	Y Y Y Y
3/11	R	0287	Hall	Wesley	J.	Y Y Y Y
3/11	R	0288	Hamilton	Jerica	L.	Y Y Y Y
3/11	R	1025	Hammett	Andrew	B.	Y N N N
3/11	R	0289	Hancock	Sara	P.	Y Y Y Y
3/11	R	1026	Hanes	Jerry	L.	N N Y Y
3/11	I	0290	Hannah	Allison	C.	Y Y Y Y
3/11	I	0291	Hanner	Vickie	L.	Y Y Y Y
3/11	R	1027	Hansen	Cori	A.	N N Y Y
3/11	R	1028	Hanson	Katie	A.	N N N Y
3/11	R	0292	Haque	Mohammad	F.	Y Y Y Y
3/11	R	1029	Hardee	Marvin	N.	N N N Y

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3/11	R	0293	Hardin	Lisa	C.	Y Y Y Y
3/11	R	0294	Hare	Stewart	C.	Y Y Y Y
3/11	R	0295	Harmon	Andrew	C.	Y Y Y Y
3/11	R	1030	Harmon	Miranda	L.	N N Y N
3/11	R	0296	Harper	Jamie	E.	Y Y Y Y
3/11	R	0297	Harrington	Casey	G.	Y Y Y Y
3/11	R	0298	Harris	Amy	L.	Y Y Y Y
3/11	R	0299	Harris	Jennifer	L.	Y Y Y Y
3/11	R	0300	Harris	Kathryn	L.	Y Y Y Y
3/11	I	0301	Harrison	Ashley	N.	Y Y Y Y
3/11	R	1031	Harrison	Dana	T.	N Y N N
3/11	R	0302	Hart	Melissa	B.	Y Y Y Y
3/11	R	0303	Harvell	Tiffany	B.	Y Y Y Y
3/11	R	0304	Haskins	Christophe	D.	Y Y Y Y
3/11	I	0305	Hastings	Lauren	A.	Y Y Y Y
3/11	R	0306	Hattaway	William	E.	Y Y Y Y
3/11	I	0307	Havens	Brandy	Miller	Y Y Y Y
3/11	I	0308	Hawn	Amy	J.	Y Y Y Y
3/11	R	0309	Hayden	Barbara	W.	Y Y Y Y
3/11	R	0310	Headley	Jacqueline	M.	Y Y Y Y
3/11	R	1032	Heath	Susan	C.	N N Y N
3/11	R	1033	Hege	Patrick	T.	Y Y N N
3/11	R	1034	Helm	Teresa	L.	N Y N Y
3/11	R	0311	Helton	Pamela	P.	Y Y Y Y
3/11	R	0312	Hemphill	Elizabeth	M.	Y Y Y Y
3/11	R	1035	Hemphill	Richard	T.	N N Y N
3/11	R	0313	Hemric	Debra	M.	Y Y Y Y
3/11	R	0314	Henderson	Sarah	S.	Y Y Y Y
3/11	R	1036	Hendren	Codey	W.	N N Y N
3/11	R	0315	Henry	Gina	R.	Y Y Y Y
3/11	R	0316	Hensley	Connie	B.	Y Y Y Y
3/11	R	0317	Hensley	William	K.	Y Y Y Y
3/11	I	0318	Hermanns	Midge		Y Y Y Y
3/11	R	1037	Herring	Bobby	W.	N N Y Y
3/11	I	0319	Herron	Eva	L.	Y Y Y Y
3/11	R	1038	Hess	Ashley	N.	Y N N Y
3/11	I	0320	Hester	Paula	L.	Y Y Y Y
3/11	R	0321	Hicks	Earlene	Fuller	Y Y Y Y
3/11	I	0322	Hight	Harriet	W.	Y Y Y Y
3/11	R	0323	Hill	Daniel	W.	Y Y Y Y
3/11	R	0324	Hill	Olivia	K.	Y Y Y Y
3/11	R	1039	Hinkle	Allison	R.	N N Y N
3/11	R	1040	Hinnant	Matt	C.	N N Y Y
3/11	I	0325	Hinshaw	Michael	D.	Y Y Y Y
3/11	R	0326	Hinson	Eric	M.	Y Y Y Y
3/11	R	0327	Hobgood	Courtney	P.	Y Y Y Y
3/11	R	0328	Hogan	Karen	L.	Y Y Y Y

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3/11	I	0329	Holland	Charles	E.	Y Y Y Y
3/11	R	0330	Holland	Joseph	M.	Y Y Y Y
3/11	R	0331	Holland	Tiffany	L.	Y Y Y Y
3/11	R	1041	Holt	Stephanie	B.	Y N N Y
3/11	R	1042	Honeycutt	Laura	A.	Y Y N N
3/11	R	0332	Honeycutt	Tina	R.	Y Y Y Y
3/11	I	0333	Hoots	Brandi	D.	Y Y Y Y
3/11	I	0334	Hope	Jennifer	N.	Y Y Y Y
3/11	R	0335	Horton	Amy	E.	Y Y Y Y
3/11	R	0336	Horton	Jared	R.	Y Y Y Y
3/11	R	0337	Hoskins	Katherine	L.	Y Y Y Y
3/11	R	0338	Howard	Brianna	M.	Y Y Y Y
3/11	R	0339	Howard	Christina	G.	Y Y Y Y
3/11	R	1043	Howard	Jessica	F.	Y N N Y
3/11	R	1044	Howe	Michelle	R.	N N N Y
3/11	R	0340	Howes	Carl	A.	Y Y Y Y
3/11	R	1045	Hroza	Sarah	K.	N N N Y
3/11	I	0341	Hudson	Amber	L.	Y Y Y Y
3/11	R	0342	Hudson	Paige	A.	Y Y Y Y
3/11	R	0343	Hudson	Shawana	T.	Y Y Y Y
3/11	R	1046	Huff	Shirley	J.	Y N N Y
3/11	R	0344	Huffman	Leigh	R.	Y Y Y Y
3/11	I	0345	Hughes	Keturah	C.	Y Y Y Y
3/11	R	1047	Hughes	Kimberly	M.	Y N N Y
3/11	R	0346	Hughes	Michael	B.	Y Y Y Y
3/11	R	0347	Hunt	Jeffrey	R.	Y Y Y Y
3/11	I	0348	Hunt	Suzanne	L.	Y Y Y Y
3/11	R	0349	Hunter	Hana		Y Y Y Y
3/11	R	0350	Husenita	Jennifer	R.	Y Y Y Y
3/11	R	0351	Hussey	Carrie	C.	Y Y Y Y
3/11	R	0352	Husted	Gregory	E.	Y Y Y Y
3/11	R	0353	Hutcherson	Reece	C.	Y Y Y Y
3/11	R	1048	Ickes	Kenneth	R.	N N N Y
3/11	I	0354	Isenhour	Alissa	W.	Y Y Y Y
3/11	R	1049	Isenhour	Whitney	E.	N N Y Y
3/11	R	0355	Jackson	Bernarda		Y Y Y Y
3/11	I	0356	Jackson	Ryan	M.	Y Y Y Y
3/11	I	0357	Jackson	Tasheem	G.	Y Y Y Y
3/11	I	0358	Jackson	Tiffany	A.	Y Y Y Y
3/11	R	1050	Jacobs	Larry	D.	N N N Y
3/11	R	1051	Jenkins	Bryan	W.	N N N Y
3/11	R	0359	Jenkins	Kellie	R.	Y Y Y Y
3/11	R	1052	Jett	Debra	A.	N Y Y N
3/11	R	1053	Jiang	Wei		Y N N N
3/11	R	1054	Jinks	Timothy	J.	N Y N Y
3/11	R	0360	Job	Danielle	Smith	Y Y Y Y
3/11	R	0361	Jobe	Amy	E.	Y Y Y Y

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3/11	R	0362	John	Juna	R.	Y Y Y Y
3/11	R	1055	Johnson	Belinda	L.	N N N Y
3/11	I	0363	Johnson	Cassandra	S.	Y Y Y Y
3/11	R	0364	Johnson	Catherine	E.	Y Y Y Y
3/11	R	0365	Johnson	Chasity	M.	Y Y Y Y
3/11	R	0366	Johnson	Dallas	C.	Y Y Y Y
3/11	R	0367	Johnson	Lisa	D.	Y Y Y Y
3/11	R	0368	Johnson	Sonja	R.	Y Y Y Y
3/11	R	1056	Johnson	Steven	D.	Y Y N N
3/11	R	1057	Johnson	Tamera	R.	N N Y Y
3/11	R	0369	Johnson	Timothy	A.	Y Y Y Y
3/11	R	0370	Jones	Arnold	D.	Y Y Y Y
3/11	I	0371	Jones	Dara	C.	Y Y Y Y
3/11	R	1058	Jones	Holly	C.	N Y Y N
3/11	R	1059	Jones	Justin	W.	N N Y Y
3/11	R	0372	Jones	Matthew	P.	Y Y Y Y
3/11	R	0373	Jones	Taira	C.	Y Y Y Y
3/11	R	0374	Jordan	Marvin	B.	Y Y Y Y
3/11	R	0375	Jordening	Crystal	M.	Y Y Y Y
3/11	I	0376	Justice	Leonard	T.	Y Y Y Y
3/11	R	0377	Kalopitas	Christos	I.	Y Y Y Y
3/11	R	0378	Kamper	Annette	M.	Y Y Y Y
3/11	R	1060	Kauffman	Scott	E.	N N N Y
3/11	I	0379	Kearney	Christie	N.	Y Y Y Y
3/11	R	0380	Keaty	James	E.	Y Y Y Y
3/11	I	0381	Keirn	Douglas	W.	Y Y Y Y
3/11	R	1061	Keith	Tia	L.	N Y N Y
3/11	R	0382	Keller	Karen	A.	Y Y Y Y
3/11	R	0383	Kelly	Margaret	Turner	Y Y Y Y
3/11	R	0384	Kemp	Michael	B.	Y Y Y Y
3/11	I	0385	Kenan	Karita	L.	Y Y Y Y
3/11	I	0386	Kendrick	Haley	A.	Y Y Y Y
3/11	I	0387	Kennedy	Amy	R.	Y Y Y Y
3/11	I	0388	Kennedy	Jennifer	A.	Y Y Y Y
3/11	R	0389	Kent	Michael	T.	Y Y Y Y
3/11	I	0390	Kesler	Janet	L.	Y Y Y Y
3/11	I	0391	Keys	Anthony	S.	Y Y Y Y
3/11	R	1062	Kijanski	Ian	M.	N N Y N
3/11	I	0392	Kim	Cho Hui		Y Y Y Y
3/11	I	0393	King	Brenda	L.	Y Y Y Y
3/11	R	1063	King	Coella	A.	N N Y Y
3/11	R	1064	Kinlaw	Gerald	M.	N Y N Y
3/11	R	1065	Kiser	Kelly	L.	N N Y Y
3/11	I	0394	Kistner	Jacob	C.	Y Y Y Y
3/11	R	0395	Kivett	April	M.	Y Y Y Y
3/11	I	0396	Kledis	John	M.	Y Y Y Y
3/11	R	0397	Knight	Trent	Corwin	Y Y Y Y

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3/11	R	0398	Koszczepki	Carol	A.	Y Y Y Y
3/11	R	1066	Kothera	Carla	S.	N Y N Y
3/11	R	1067	Kreuter	Zoey	S.	N N N Y
3/11	R	1068	Kriek	Douglas	H.	N Y N N
3/11	R	0399	Krishnan	Bindu		Y Y Y Y
3/11	R	0400	Krone	Eric	S.	Y Y Y Y
3/11	R	0401	Kruse	Adrienne	E.	Y Y Y Y
3/11	I	0402	LaVoie	Erin	G.	Y Y Y Y
3/11	R	0403	Lackey	Jerri	R.	Y Y Y Y
3/11	R	0404	Lackey	Tanner	H.	Y Y Y Y
3/11	R	0405	Lalone	Courtney	R.	Y Y Y Y
3/11	R	1069	Landis	J.	Adam	N N N Y
3/11	R	0406	Lange	Gregory	W.	Y Y Y Y
3/11	R	1070	Lanier	Alyson	M.	N N N Y
3/11	R	0407	Lanier	Angela	R.	Y Y Y Y
3/11	R	0408	Lanier	Jane	M.	Y Y Y Y
3/11	R	1071	Lanier	Penny	S.	Y N N Y
3/11	R	0409	Latham	Amy	J.	Y Y Y Y
3/11	I	0410	Latour	Anne	M.	Y Y Y Y
3/11	I	0411	Lavelle	Anna	V.	Y Y Y Y
3/11	I	0412	Lawrence	Reida	L.	Y Y Y Y
3/11	R	1072	Lawson	Percy	Bethel	N N N Y
3/11	R	0413	Layne	Andrew	M.	Y Y Y Y
3/11	I	0414	Layne	Danna	J.	Y Y Y Y
3/11	I	0415	Layne	Jonathan	W.	Y Y Y Y
3/11	I	0416	Layton	Amanda	D.	Y Y Y Y
3/11	I	0417	LeRay	Lisa	A.	Y Y Y Y
3/11	R	0418	Leach	Matthew	P.	Y Y Y Y
3/11	R	0419	Leak	John	D.	Y Y Y Y
3/11	R	1073	Lechleider	Robert	J.	N Y N Y
3/11	R	0420	Ledbetter	Brenda	S.	Y Y Y Y
3/11	I	0421	Lee	David	S.	Y Y Y Y
3/11	R	0422	Lee	Esther		Y Y Y Y
3/11	R	1074	Lee	So	M.	Y N N Y
3/11	R	1075	Lehman	Tammy	L.	N N N Y
3/11	R	1076	Lentz	David	L.	N N Y Y
3/11	I	0423	Leonard	Kevin	M.	Y Y Y Y
3/11	R	1077	Lett	Beth	K.	N N N Y
3/11	R	0424	Lewis	Jason	R.	Y Y Y Y
3/11	R	0425	Lewis	Renee	D.	Y Y Y Y
3/11	R	1078	Lickliger	Jeffrey	D.	N Y N Y
3/11	I	0426	Liebsch	Olga	P.	Y Y Y Y
3/11	I	0427	Light	Jennifer	S.	Y Y Y Y
3/11	R	1079	Linegar	Sarah	N.	N Y N Y
3/11	R	0428	Linn	Melissa	J.	Y Y Y Y
3/11	R	0429	Little	Erica	A.	Y Y Y Y
3/11	I	0430	Liu	ZhenZi		Y Y Y Y

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3/11	R	1080	Lockett	Antontte	L.	N N Y Y
3/11	R	0431	Loftin	Jeffrey	T.	Y Y Y Y
3/11	R	1081	Loggans	Leslee	B.	N Y N Y
3/11	R	0432	Lopez	Dawn	M.	Y Y Y Y
3/11	R	0433	Lopez	Jessica	E.	Y Y Y Y
3/11	R	0434	Lott	Jeffrey	W.	Y Y Y Y
3/11	R	1082	Love	Regina	L.	N Y N Y
3/11	I	0435	Lowes	Sherry	A.	Y Y Y Y
3/11	R	0436	Lucas	Carlene	A.	Y Y Y Y
3/11	R	1083	Lucas	Howard	L.	N N Y Y
3/11	R	0437	Lumbert	Keith	E.	Y Y Y Y
3/11	I	0438	Lydon	Shawn	P.	Y Y Y Y
3/11	I	0439	Lynch	Mary	E.	Y Y Y Y
3/11	R	0440	MacNeill	Margaret	K.	Y Y Y Y
3/11	I	0441	Macmillan	Jack	F.	Y Y Y Y
3/11	R	0442	Madara	Mark	C.	Y Y Y Y
3/11	R	1084	Mahan	Michael	S.	N Y N Y
3/11	I	0443	Manivanh	Christi	B.	Y Y Y Y
3/11	R	1085	Mann	Brian	R.	Y Y N N
3/11	I	1086	Manzur	Pamela	A.	N Y N N
3/11	R	0444	Mao	Zhihai		Y Y Y Y
3/11	R	1087	Marc-Thrasybule	Nancy		N Y N Y
3/11	I	0445	Marshall	Tonya	L.	Y Y Y Y
3/11	R	1130	Martin	Carmin	N.	N N N Y
3/11	R	0446	Martin	Renee	S.	Y Y Y Y
3/11	R	1088	Martin	Stacey	S.	N N N Y
3/11	R	0447	Martinez	Michelle	L.	Y Y Y Y
3/11	I	0448	Martinson	Jean	B.	Y Y Y Y
3/11	R	0449	Mascia	Brian	J.	Y Y Y Y
3/11	R	1089	Mason	James	E.	N Y Y N
3/11	R	0450	Mason	Jeffery	W.	Y Y Y Y
3/11	I	0451	Massey	Marvin	Wilson	Y Y Y Y
3/11	R	0452	Mativo	Patrick	K.	Y Y Y Y
3/11	R	0453	Matthews	John	K.	Y Y Y Y
3/11	R	0454	Matthews	Marisa	Dorothea	Y Y Y Y
3/11	R	0455	Matthews	Misty	D.	Y Y Y Y
3/11	R	0456	Mattioli	Joseph	A.	Y Y Y Y
3/11	R	1090	Maturino	Tanya	N.	N N Y N
3/11	R	0457	Mayers	Tiffany	M.	Y Y Y Y
3/11	I	0458	Mayo	Jacqueline	R.	Y Y Y Y
3/11	I	0459	McCain	Scott	V.	Y Y Y Y
3/11	R	0460	McCain	Vicki	Hinton	Y Y Y Y
3/11	R	0461	McCall	Brenda	K.	Y Y Y Y
3/11	R	0462	McCall	Christal	A.	Y Y Y Y
3/11	I	0463	McCaman	Michael	L.	Y Y Y Y
3/11	I	0464	McCaskill	Jonathan	P.	Y Y Y Y
3/11	I	0465	McCormack	Glenn	E.	Y Y Y Y

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3/11	I	0466	McCullough	Angela	M.	Y Y Y Y
3/11	R	0467	McElroy	Kerry	D.	Y Y Y Y
3/11	R	1091	McGee	Nuala	M.	N N N Y
3/11	R	1092	McGlamery	Jillianne	M.	N N N Y
3/11	I	0468	McGowan	James	M.	Y Y Y Y
3/11	R	1093	McGrath	Deborah	J.	N Y N N
3/11	R	0469	McGuffey	Gary	B.	Y Y Y Y
3/11	R	0470	McGuire	Thelma	S.	Y Y Y Y
3/11	I	0471	McIlwain	Kimberly	B.	Y Y Y Y
3/11	R	1094	McKinley	Sean	J.	Y N N N
3/11	R	0472	McKinnon	Sophia		Y Y Y Y
3/11	R	1095	McLamb	Michael	B.	N Y N Y
3/11	R	1096	McLeymore	Jonathan	G.	N Y N Y
3/11	I	0473	McMinnville	John	T.	Y Y Y Y
3/11	R	0474	McNally	Ellen	C.	Y Y Y Y
3/11	R	0475	McNeill	Kerri	G.	Y Y Y Y
3/11	R	1097	McNeill	Sharon	B.	N Y N Y
3/11	R	1098	McPherson	David	L.	N N N Y
3/11	R	0476	McSwain	Cassandra		Y Y Y Y
3/11	I	0477	Meckfessel	Michele	D.	Y Y Y Y
3/11	R	0478	Medlin	Avery	S.	Y Y Y Y
3/11	R	1099	Medlin	Debra	Christine	N N N Y
3/11	R	0479	Megahee	Laura	L.	Y Y Y Y
3/11	I	0480	Meidinger	Roy	J.	Y Y Y Y
3/11	R	0481	Mencer	Melissa	A.	Y Y Y Y
3/11	I	0482	Mendini	Danette	M.	Y Y Y Y
3/11	I	0483	Mercereau	Tamara	H.	Y Y Y Y
3/11	I	0484	Merrick	Keith	H.	Y Y Y Y
3/11	R	0485	Messer	Tony	M.	Y Y Y Y
3/11	R	1100	Michaelson	Jodi	L.	N N N Y
3/11	R	0486	Michelle	Courtney	S.	Y Y Y Y
3/11	R	1101	Mikula	Shane	M.	N Y N N
3/11	R	0487	Miller	Bruce	W.	Y Y Y Y
3/11	R	1102	Miller	Charity	A.	Y N N N
3/11	I	0488	Miller	Kim	E.	Y Y Y Y
3/11	R	0489	Miller	Kimberly	M.	Y Y Y Y
3/11	R	0490	Miller	Travis	M.	Y Y Y Y
3/11	R	0491	Mills	Patrick	S.	Y Y Y Y
3/11	R	0492	Miltier	Kelley	E.	Y Y Y Y
3/11	I	0493	Mincey	Jimmie	R.	Y Y Y Y
3/11	I	0494	Mitchell	James	C.	Y Y Y Y
3/11	I	0495	Moats	Charla	M.	Y Y Y Y
3/11	I	0496	Monroe	Daniel	R.	Y Y Y Y
3/11	I	0497	Monte	Thomas	D.	Y Y Y Y
3/11	R	1103	Monteith	Samuel	G.	N Y N Y
3/11	I	0498	Montgomery	Michele	S.	Y Y Y Y
3/11	R	0499	Montgomery	Paula	Yow	Y Y Y Y

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3/11	R	0500	Moody	Danielle	T.	Y Y Y Y
3/11	R	1104	Moore	Bradley	R.	N Y N N
3/11	I	0501	Moore	Gwen	B.	Y Y Y Y
3/11	I	0502	Moorrees	Frans	R.	Y Y Y Y
3/11	R	0503	Moran	Jessica	B.	Y Y Y Y
3/11	I	0504	Morgan	Monica	E.	Y Y Y Y
3/11	I	0505	Morlando	Jacqueline	M.	Y Y Y Y
3/11	I	0506	Morris	David	E.	Y Y Y Y
3/11	R	1105	Morris	Talise	Young	N N N Y
3/11	R	0507	Morrison	Bryant	T.	Y Y Y Y
3/11	R	1106	Morrison	Mary	D.	N Y N Y
3/11	R	0508	Mortenson	Sheryl	M.	Y Y Y Y
3/11	I	0509	Morton	Shirley	L.	Y Y Y Y
3/11	R	0510	Moss	Regina	T.	Y Y Y Y
3/11	R	1107	Motley	Nancy	L.	N N N Y
3/11	R	0512	Munford	Bailey	M.	Y Y Y Y
3/11	I	0513	Munns	Joy	C.	Y Y Y Y
3/11	R	0514	Munshi	Saeed	Ismail	Y Y Y Y
3/11	R	1108	Murphree	Katherine	A.	N Y N N
3/11	R	0515	Murphy	Christina	M.	Y Y Y Y
3/11	R	1109	Murr	Sharon	J.	N N Y Y
3/11	R	0516	Murray	Caroline	C.	Y Y Y Y
3/11	I	0517	Murray	Edward	J.	Y Y Y Y
3/11	R	0518	Murray	Eunice	E.	Y Y Y Y
3/11	R	0519	Murray	Michael	C.	Y Y Y Y
3/11	I	0520	Mushrush	Damon	G.	Y Y Y Y
3/11	I	0521	Mussomeli	John	M.	Y Y Y Y
3/11	R	0522	Myers	Shannon	N.	Y Y Y Y
3/11	R	1110	Naik	Bela	P.	N N Y N
3/11	R	1111	Neal	Holly	L.	N N N Y
3/11	R	0523	Nelson	Scott	R.	Y Y Y Y
3/11	R	1112	New	Emily	E.	Y N N Y
3/11	R	0524	Newberry	Stephanie	L.	Y Y Y Y
3/11	R	1113	Newton	Patrick	D.	N Y N Y
3/11	R	0525	Nixon	Robin	R.	Y Y Y Y
3/11	I	0526	Nixon	William	R.	Y Y Y Y
3/11	I	0527	Nobs	Amy	N.	Y Y Y Y
3/11	R	1114	Norman	Joseph	A.	N N Y N
3/11	R	0528	Norman	Julia	b.	Y Y Y Y
3/11	I	0529	Noroby	Brian	D.	Y Y Y Y
3/11	R	0530	Novinc	Amy	H.	Y Y Y Y
3/11	I	0531	O'Neill	Elana	A.	Y Y Y Y
3/11	R	1115	Oguah	Biri	A.	N N Y N
3/11	R	1116	Oland	Amy	K.	Y N N Y
3/11	R	1117	Oles	Tricia	M.	N N N Y
3/11	R	0532	Oliver	Deborah	G.	Y Y Y Y
3/11	R	1118	Oppegaard	Michael	R.	N N N Y

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3/11	R	1119	Orr	Whitney	L.	Y N Y N
3/11	I	0533	Osaka	Toshio		Y Y Y Y
3/11	I	0534	Osborne	Bethany	A.	Y Y Y Y
3/11	R	0535	Overcash	Angie	H.	Y Y Y Y
3/11	R	0536	Owens	Latoya		Y Y Y Y
3/11	R	1120	Pace	Sean	C.	N N Y Y
3/11	R	0537	Page	David	A.	Y Y Y Y
3/11	R	1121	Pak	Min	Y.	N N Y Y
3/11	R	0538	Palmer	John	D.	Y Y Y Y
3/11	R	0539	Parker	Carl	W.	Y Y Y Y
3/11	R	1122	Parker	Jennie	B.	Y N N Y
3/11	R	1123	Parker	John	B.	N N Y N
3/11	R	0540	Parker	Ricky	A.	Y Y Y Y
3/11	R	0541	Parker	Ryan	M.	Y Y Y Y
3/11	I	0542	Parkhill	Matthew	D.	Y Y Y Y
3/11	R	0543	Parks	Tremika	R.	Y Y Y Y
3/11	R	1124	Partin	James	E.	Y N Y N
3/11	R	0544	Patel	Kalpanakum	M.	Y Y Y Y
3/11	I	0545	Patel	Kirtida	A.	Y Y Y Y
3/11	R	0546	Patel	Shilpa	G.	Y Y Y Y
3/11	I	0547	Patrick	Katherine	S.	Y Y Y Y
3/11	R	0548	Patrick	Michael	D.	Y Y Y Y
3/11	R	0549	Patrick	Trishonda	Y.	Y Y Y Y
3/11	R	1125	Patterson	Jaclyn	H.	Y N N N
3/11	I	0550	Patty	Seldon	E.	Y Y Y Y
3/11	R	0551	Paul	Anita	C.	Y Y Y Y
3/11	R	0552	Peace	Marci	H.	Y Y Y Y
3/11	R	0553	Peebles	Gerald	A.	Y Y Y Y
3/11	R	1126	Peele	Wesley	B.	N N N Y
3/11	R	0554	Pelletier	Matthew	B.	Y Y Y Y
3/11	I	0555	Pelzek	Cynthia	L.	Y Y Y Y
3/11	R	0556	Pendley	Brenda	M.	Y Y Y Y
3/11	R	0557	Perrault	William	R.	Y Y Y Y
3/11	R	1127	Perry	Allison	H.	N N Y Y
3/11	R	0558	Pesanka	Kelly	R.	Y Y Y Y
3/11	R	0559	Peterkin	Robert	E.	Y Y Y Y
3/11	R	0560	Peters	Gilbert	R.	Y Y Y Y
3/11	I	0561	Peterson	Evelyn	M.	Y Y Y Y
3/11	R	0562	Phan	Nam	C.	Y Y Y Y
3/11	I	0563	Phillips	David	S.	Y Y Y Y
3/11	I	0564	Phillips	Jennifer	J.	Y Y Y Y
3/11	R	0586	Phillips	Jennifer	L.	Y Y Y Y
3/11	I	0566	Pierce	Henry	L.	Y Y Y Y
3/11	R	1128	Pierce	Susan	S.	N N N Y
3/11	R	0567	Pietras	Matthew	J.	Y Y Y Y
3/11	R	1129	Piland	Jared	L.	N N Y N
11	I	0568	Pippinger	Kyle	M.	Y Y Y Y

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3/11	R	0569	Pittard	Kimberly	L.	Y Y Y Y
3/11	R	0570	Pittman	Bunni	Ray	Y Y Y Y
3/11	R	0571	Pittman	Jennifer	A.	Y Y Y Y
3/11	R	0572	Pitts	Derrick	A.	Y Y Y Y
3/11	I	0573	Plexico	Julie	B.	Y Y Y Y
3/11	I	0574	Polk	Paul	R.	Y Y Y Y
3/11	R	0575	Pollock	Kirsten	E.	Y Y Y Y
3/11	R	0576	Pompey	Terri	M.	Y Y Y Y
3/11	R	1131	Poole	Robert	E.	Y N N Y
3/11	R	0577	Pope	Debra	J.	Y Y Y Y
3/11	R	0578	Pope	Jill	H.	Y Y Y Y
3/11	R	1132	Pope	Kelly	R.	N Y N Y
3/11	I	0579	Pope	Michael	T.	Y Y Y Y
3/11	I	0580	Pope	Paula	B.	Y Y Y Y
3/11	R	0581	Pope	Tiesha	S.	Y Y Y Y
3/11	I	0582	Popham	Matthew	B.	Y Y Y Y
3/11	I	0583	Porter	William	M.	Y Y Y Y
3/11	R	0584	Powell	Caroline	W.	Y Y Y Y
3/11	R	0585	Pride	Lakisha	R.	Y Y Y Y
3/11	R	0565	Pride	Timothy	C.	Y Y Y Y
3/11	I	0587	Prince	Gerald	R.	Y Y Y Y
3/11	I	0588	Pulkoski	LaShawn	M.	Y Y Y Y
3/11	R	1133	Qualls	Kim	A.	N Y N Y
3/11	R	0589	Queen	Jennifer	R.	Y Y Y Y
3/11	R	0590	Quinn	John	W.	Y Y Y Y
3/11	R	0591	Quinn	Robert		Y Y Y Y
3/11	I	0592	Raja	Shital		Y Y Y Y
3/11	R	1134	Rakhsha	Minoo		N Y N Y
3/11	I	0593	Ralston	John	M.	Y Y Y Y
3/11	R	0594	Ramamoorthy	Raja		Y Y Y Y
3/11	R	1135	Ramey	Michael	G.	N N Y Y
3/11	R	0595	Ramsammy	Malcolm	R.	Y Y Y Y
3/11	R	0596	Rankin	Todd	E.	Y Y Y Y
3/11	R	1136	Ratliff	Krista	S.	Y N N Y
3/11	R	0597	Rawlins	Renee	L.	Y Y Y Y
3/11	R	1137	Raymond	Edward	S.	Y N N Y
3/11	I	0598	Reapsmith	Michele	W.	Y Y Y Y
3/11	R	0599	Reaves	John	G.	Y Y Y Y
3/11	R	0600	Reavis	Sampson	P.	Y Y Y Y
3/11	R	0601	Reece	Caroline	E.	Y Y Y Y
3/11	R	0602	Reed	Jennifer	B.	Y Y Y Y
3/11	R	1138	Reed	Louise	W.	N N Y N
3/11	R	1139	Reed	Tonia	H.	N N N Y
3/11	R	0603	Reeves	Tracy	A.	Y Y Y Y
3/11	R	0604	Regan	Steven	T.	Y Y Y Y
3/11	R	0605	Register	Roxianne	R.	Y Y Y Y
11	R	0606	Reid	Nora		Y Y Y Y

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3/11	R	0607	Reilly	Gwendolyn	M.	Y Y Y Y
3/11	R	0608	Rhyne	Traci	P.	Y Y Y Y
3/11	R	1140	Richey	Vonda	L.	N N Y Y
3/11	I	0609	Riessen	Eric	A.	Y Y Y Y
3/11	R	1141	Rigg	Robin	M.	N Y Y N
3/11	I	0610	Riley	Melvin		Y Y Y Y
3/11	R	1142	Ripberger	Kimberly	J.	N Y N N
3/11	R	0611	Risey	Michael	A.	Y Y Y Y
3/11	R	1143	Ritchie	Robert	M.	N N N Y
3/11	R	0612	Roach	Paula	A.	Y Y Y Y
3/11	I	0613	Robbins	Rebecca	A.	Y Y Y Y
3/11	R	1144	Roberts	Kristin	L.	N N Y Y
3/11	R	1145	Robertson	Jill	F.	N N N Y
3/11	I	0614	Robinson	Cassandra	D.	Y Y Y Y
3/11	R	0615	Robinson	Christa	M.	Y Y Y Y
3/11	R	1146	Robinson	Jill	L.	N Y N Y
3/11	R	1147	Robinson	Melissa	B.	N N N Y
3/11	I	0616	Rockholt	Michael	C.	Y Y Y Y
3/11	R	0617	Rodgers	Deborah	T.	Y Y Y Y
3/11	R	0618	Rogers	Stacie	L.	Y Y Y Y
3/11	I	0619	Rose	Michelle	L.	Y Y Y Y
3/11	R	0620	Rose	Thomas	F.	Y Y Y Y
3/11	R	0621	Rowe	Katherine	B.	Y Y Y Y
3/11	R	1149	Roy	Devin	P.	N N N Y
3/11	R	0622	Royal	Heather	B.	Y Y Y Y
3/11	R	0623	Rudnitsky	Lyudmila		Y Y Y Y
3/11	R	1150	Rupert	Roger	T.	Y Y N N
3/11	R	0624	Rydzy	Amy	A.	Y Y Y Y
3/11	R	0625	Sadler	Amy	M.	Y Y Y Y
3/11	R	1151	Saffo	William	P.	N N Y Y
3/11	I	0626	Sands	Alisa	M.	Y Y Y Y
3/11	R	0627	Santos	Noema	E.	Y Y Y Y
3/11	R	0628	Sarno	Vincent	J.	Y Y Y Y
3/11	I	0629	Satterfield	Ryan	D.	Y Y Y Y
3/11	R	1152	Saunders	Clint	J.	N N N Y
3/11	R	1153	Saunders	Eugene	Courtney	N Y N Y
3/11	R	1154	Savage	Leslie		N N Y N
3/11	R	0630	Sawyer	David	W.	Y Y Y Y
3/11	I	0631	Sayers	Terese	A.	Y Y Y Y
3/11	R	1155	Scales	Brandy	N.	N N Y Y
3/11	R	1156	Scepurek	Adam	R.	Y N N N
3/11	I	0632	Schaal	Timothy	D.	Y Y Y Y
3/11	I	0633	Schacher	Jennifer	L.	Y Y Y Y
3/11	R	0634	Schmeltzer	Tracy	P.	Y Y Y Y
3/11	R	0635	Schmidt	Andrew	M.	Y Y Y Y
3/11	I	0636	Schroeder	Erica	J.	Y Y Y Y
11	R	1157	Schrufer	Darlene	L.	N Y N Y

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EXAM DATE	I/R	SEAT NO.	LAST NAME	FIRST NAME	MIDDLE NAME	SITTING FOR L A R F
3/11	R	0637	Scott	Elizabeth	S.	Y Y Y Y
3/11	R	1158	Scott	Thomas	M.	N N N Y
3/11	I	0638	Self	Christophe	C.	Y Y Y Y
3/11	R	0639	Sellers	Jeremy	O.	Y Y Y Y
3/11	I	0640	Sellers	Ronald	K.	Y Y Y Y
3/11	R	0641	Sellman	Christophe	J.	Y Y Y Y
3/11	R	1159	Senogles	Kelly	A.	N Y N N
3/11	R	0642	Servia	Rachel	L.	Y Y Y Y
3/11	R	0643	Sessoms	Brian	E.	Y Y Y Y
3/11	R	0644	Setzer	Melissa	J.	Y Y Y Y
3/11	R	1160	Sharpe	Jason	T.	Y Y N N
3/11	R	0645	Sharpe	Krista	N.	Y Y Y Y
3/11	I	0646	Shaw	Kathryn	M.	Y Y Y Y
3/11	I	0647	Shaw	Wendy	L.	Y Y Y Y
3/11	I	0648	Shelton	Joy	K.	Y Y Y Y
3/11	R	1161	Shepard	Elisabeth	A.	N Y Y N
3/11	R	0649	Shepherd	Shelina	B.	Y Y Y Y
3/11	R	0650	Sherman	April	S.	Y Y Y Y
3/11	R	0651	Sherwood	Karlene	R.	Y Y Y Y
3/11	I	0652	Shetzline	Christophe	M.	Y Y Y Y
3/11	R	1162	Shiffert	David	M.	N Y N Y
3/11	R	0653	Shires	Mindy	H.	Y Y Y Y
3/11	R	0654	Shirley	Lauren	M.	Y Y Y Y
3/11	R	0655	Shodd	Sara	W.	Y Y Y Y
3/11	R	0656	Shrewsbury	Christophe	D.	Y Y Y Y
3/11	R	0657	Shropshire	Steven	J.	Y Y Y Y
3/11	R	1163	Shubert	Katherine	H.	N N Y Y
3/11	R	0658	Shubert	Robert	J.	Y Y Y Y
3/11	R	1164	Shuler	Sandra	P.	N N N Y
3/11	R	0659	Siciliano	Christa	E.	Y Y Y Y
3/11	R	0660	Sides	Julie	R.	Y Y Y Y
3/11	R	1165	Siler	Harriett	S.	N N N Y
3/11	I	0661	Simmons	Deidra	B.	Y Y Y Y
3/11	R	0662	Simmons	Michael	L.	Y Y Y Y
3/11	I	0663	Simmons	Patrick	H.	Y Y Y Y
3/11	R	0664	Simon	Heather	S.	Y Y Y Y
3/11	R	0665	Singer	Kimberly	M.	Y Y Y Y
3/11	R	0666	Singletary	Karen	M.	Y Y Y Y
3/11	R	0667	Singleton	Leah	A.	Y Y Y Y
3/11	R	1166	Singleton	Tracie	L.	N N Y Y
3/11	R	1167	Sink	Sarah	B.	N N N Y
3/11	R	1168	Sink	Stephanie	Miller	Y N Y N
3/11	R	0668	Sio	Saya	D.	Y Y Y Y
3/11	R	1169	Sites	David	E.	N N N Y
3/11	R	0669	Sizemore	Jill	R.	Y Y Y Y
3/11	R	0670	Skuce	Ryan	D.	Y Y Y Y
3/11	I	0671	Sloan	David	L.	Y Y Y Y

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EXAM DATE	I/R	SEAT NO.	LAST NAME	FIRST NAME	MIDDLE NAME	SITTING FOR L A R F
3/11	I	0672	Sloop	Laura	M.	Y Y Y Y
3/11	I	0673	Smith	Andrienne	D.	Y Y Y Y
3/11	R	0674	Smith	Chad	R.	Y Y Y Y
3/11	I	0675	Smith	Evan	S.	Y Y Y Y
3/11	I	0676	Smith	James	E.	Y Y Y Y
3/11	R	1170	Smith	Jolene	J.	N Y N N
3/11	R	0677	Smith	Kimberly	Anita	Y Y Y Y
3/11	R	0678	Smith	Penny	L.	Y Y Y Y
3/11	R	0679	Smith	Sharon	F.	Y Y Y Y
3/11	R	1171	Smith	Tianna	L.	N Y N N
3/11	R	0680	Smith	Trenace	R.	Y Y Y Y
3/11	I	0681	Smitley	Shawn	K.	Y Y Y Y
3/11	R	0682	Smothers	Molly	B.	Y Y Y Y
3/11	R	0683	Snead	Shelley	W.	Y Y Y Y
3/11	R	0684	Sook	John	Robert	Y Y Y Y
3/11	R	0685	Sosa	Elizabeth		Y Y Y Y
3/11	I	0686	South	Wendy	A.	Y Y Y Y
3/11	R	1172	Spaid	Sarah	L.	N N N Y
3/11	I	0687	Spears	Darrin	L.	Y Y Y Y
3/11	I	0688	Specht	Victoria	A.	Y Y Y Y
3/11	R	0689	Speight	Mary	W.	Y Y Y Y
3/11	R	0690	Spence	Shaun	K.	Y Y Y Y
3/11	R	0691	Spencer	Cynthia	L.	Y Y Y Y
3/11	R	0692	Spencer	Tanaka	C.	Y Y Y Y
3/11	R	0693	Spivey	Kelly	B.	Y Y Y Y
3/11	I	0694	Springer	Reginald	M.	Y Y Y Y
3/11	R	1173	Sprinkle	Ha	M.	N N N Y
3/11	R	0695	Stainback	Preston	M.	Y Y Y Y
3/11	R	0696	Stanley	James	A.	Y Y Y Y
3/11	R	1174	Starnes	Angel	T.	Y N Y N
3/11	R	0697	Starnes	Marie	B.	Y Y Y Y
3/11	R	0698	Staten	Gloria	S.	Y Y Y Y
3/11	R	1175	Stephens	Michael	H.	N N Y Y
3/11	R	0699	Stephenson	Korea	S.	Y Y Y Y
3/11	R	1176	Stewart	Damuel	J.	N N N Y
3/11	R	1177	Stewart	Daniel	M.	N N Y Y
3/11	R	0700	Stewart-Harper	Debbie		Y Y Y Y
3/11	R	0701	Stickler	Tammy	Marie	Y Y Y Y
3/11	R	0702	Stiles	Justin	A.	Y Y Y Y
3/11	I	0703	Stock	Marcella	M.	Y Y Y Y
3/11	R	1178	Storch	Christophe	B.	N Y N N
3/11	R	0704	Stout	Jennifer	Leigh	Y Y Y Y
3/11	R	0705	Strickland	Steven	M.	Y Y Y Y
3/11	I	0706	Strumski	Laurie	L.	Y Y Y Y
3/11	R	0707	Stubbs	James	S.	Y Y Y Y
3/11	R	0708	Subaney	Evangeline	G.	Y Y Y Y
3/11	R	0709	Suermann	Candy	Williams	Y Y Y Y

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EXAM DATE	I/R	SEAT NO.	LAST NAME	FIRST NAME	MIDDLE NAME	SITTING FOR L A R F
3/11	R	0710	Sullivan	Amy	B.	Y Y Y Y
3/11	R	0711	Surratt	Kevin	J.	Y Y Y Y
3/11	I	0712	Sursavage	Mary	K.	Y Y Y Y
3/11	R	0713	Sutlic	Christina	L.	Y Y Y Y
3/11	I	0714	Sutterlin	Michael	D.	Y Y Y Y
3/11	R	1179	Sutton	Ashley	C.	N N Y Y
3/11	R	1180	Sutton	Wendy	E.	N Y N Y
3/11	R	1181	Syfrett	Eric	L.	Y N N N
3/11	R	1182	Sykes	Bryan	L.	N N N Y
3/11	R	0715	Szalaj	Amy	L.	Y Y Y Y
3/11	R	0716	Tadesse	Roman		Y Y Y Y
3/11	I	0717	Tart	Janice	P.	Y Y Y Y
3/11	R	0718	Tatum	Tara	F.	Y Y Y Y
3/11	I	0719	Taylor	Angela	D.	Y Y Y Y
3/11	R	0720	Taylor	Jason	R.	Y Y Y Y
3/11	I	0721	Taylor	Kelly	G.	Y Y Y Y
3/11	R	0722	Taylor	Patsy	J.	Y Y Y Y
3/11	R	1183	Taylor	Scott	I.	N N N Y
3/11	R	1184	Taylor	Scott	M.	N Y N N
3/11	I	0723	Tew	Andrew	M.	Y Y Y Y
3/11	R	0724	Thaker	Naimish	P.	Y Y Y Y
3/11	R	1185	Thigpen	Katherine	G.	N Y N Y
3/11	R	0725	Thigpen	Richard	M.	Y Y Y Y
3/11	R	1186	Thomas	Emily	G.	Y Y N N
3/11	R	1187	Thomas	Robert	R.	N N Y Y
3/11	R	0726	Thompson	Jennifer	L.	Y Y Y Y
3/11	I	0727	Thompson	Jon	A.	Y Y Y Y
3/11	R	1188	Thompson	Kimberly	T.	N N N Y
3/11	R	0728	Todd	Debbie	R.	Y Y Y Y
3/11	I	0729	Tomberlin	Cindy	D.	Y Y Y Y
3/11	R	0730	Tondreault	Mindy	S.	Y Y Y Y
3/11	R	0731	Toschlog	Julie	Clem	Y Y Y Y
3/11	R	1189	Trammell	Chesney	B.	Y N N N
3/11	R	1190	Tran	Thuthuy		N Y N Y
3/11	I	0732	Trivette	Van	V.	Y Y Y Y
3/11	R	0733	Trollip	Brandon		Y Y Y Y
3/11	R	0734	Troskey	Douglas	G.	Y Y Y Y
3/11	R	1191	Truesdale	Brian	L.	N Y N Y
3/11	R	0735	Tucker	Earl	D.	Y Y Y Y
3/11	R	0736	Tumis	Danielle	D.	Y Y Y Y
3/11	R	1192	Turbeville	Joshua	R.	Y Y N N
3/11	R	0737	Turlington	Gregory	H.	Y Y Y Y
3/11	R	0738	Turner	Holly	M.	Y Y Y Y
3/11	R	1193	Tyndall	Davis	G.	Y N N N
3/11	I	0739	Uitenham	Alvenia	J.	Y Y Y Y
3/11	R	0740	Utt	William	M.	Y Y Y Y
11	R	0741	Vang	Vue		Y Y Y Y

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EXAM DATE	I/R	SEAT NO.	LAST NAME	FIRST NAME	MIDDLE NAME	SITTING FOR L A R F
3/11	R	0742	Vann	Kelly	P	Y Y Y Y
3/11	I	0743	Vannoy	James	W.	Y Y Y Y
3/11	I	0744	Vasquez	Mary	M.	Y Y Y Y
3/11	R	1194	Vassar	Karen	E.	Y N N Y
3/11	I	0745	Vaughan	Amanda	M.	Y Y Y Y
3/11	I	0746	Vaughan	David	B.	Y Y Y Y
3/11	R	0747	Vega	Lisa	A.	Y Y Y Y
3/11	R	1195	Vogel	Randall	C.	Y N N Y
3/11	R	0748	Vyas	Anjali		Y Y Y Y
3/11	R	0749	Walker	Leomia	R.	Y Y Y Y
3/11	I	0750	Walker	Stephanie		Y Y Y Y
3/11	I	0751	Walters	Erica	F.	Y Y Y Y
3/11	I	0752	Ward	Desmond	L.	Y Y Y Y
3/11	I	0753	Ward	William	N.	Y Y Y Y
3/11	R	1196	Ward-Guption	Tanya	T.	N N N Y
3/11	R	0754	Warf	Ashely	J.	Y Y Y Y
3/11	R	1197	Warfford	Christophe	E.	N N N Y
3/11	R	1198	Warren	William	B.	N Y N Y
3/11	R	0755	Watkins	Gloria	D.	Y Y Y Y
3/11	I	0756	Watkins	Michael	Z.	Y Y Y Y
3/11	I	0757	Watkins	Michelle	L.	Y Y Y Y
3/11	R	0758	Weaver	Dennis	W.	Y Y Y Y
3/11	R	1199	Weavil	Robin	L.	N N N Y
3/11	R	0759	Webb	Cheryl	L.	Y Y Y Y
3/11	R	0760	Weinrub	Jason	B.	Y Y Y Y
3/11	R	0761	Welborn	Daniel	M.	Y Y Y Y
3/11	I	0762	West	Mitchell	L.	Y Y Y Y
3/11	I	0763	Westover	William	C.	Y Y Y Y
3/11	R	1200	Whaley	Stephanie	A.	Y N N Y
3/11	R	0764	Wheatley	Ryan	A.	Y Y Y Y
3/11	I	0765	White	Leslie	S.	Y Y Y Y
3/11	R	0766	White	Patrick	T.	Y Y Y Y
3/11	R	0767	White	Sonya	S.	Y Y Y Y
3/11	I	0768	Whiteheart	Herbert	C.	Y Y Y Y
3/11	R	1201	Whitesides	Billy	R.	N N N Y
3/11	R	1202	Whitfield	Susan	S.	N N N Y
3/11	I	0769	Whitley	Cormekki	B.	Y Y Y Y
3/11	R	1203	Whitley	Janet	Lyn	N N Y Y
3/11	R	0770	Whitt	Elizabeth	Sugg	Y Y Y Y
3/11	R	0771	Wilkerson	Kimberly	C.	Y Y Y Y
3/11	R	0772	Williams	Annie	P.	Y Y Y Y
3/11	I	0802	Williams	Christina	M.	Y Y Y Y
3/11	R	1204	Williams	David	J.	N N N Y
3/11	R	0774	Williams	Doris	V.	Y Y Y Y
3/11	R	0775	Williams	Gervonia	A.	Y Y Y Y
3/11	I	0776	Williams	James	B.	Y Y Y Y
11	R	0777	Williams	Jamie	D.	Y Y Y Y

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EXAM DATE	I/R	SEAT NO.	LAST NAME	FIRST NAME	MIDDLE NAME	SITTING FOR L A R F
3/11	R	0778	Williams	John	P.	Y Y Y Y
3/11	R	0779	Williams	Lisa	S.	Y Y Y Y
3/11	R	1205	Williams	Lori	M.	N Y Y N
3/11	R	0780	Williams	Regina	B.	Y Y Y Y
3/11	R	0781	Williams	Shannon	H.	Y Y Y Y
3/11	I	0782	Willingham	Barbara	J.	Y Y Y Y
3/11	R	0783	Willis	Latisha	Y.	Y Y Y Y
3/11	I	0784	Willoughby	Justin	D.	Y Y Y Y
3/11	I	0785	Wilson	Adam	T.	Y Y Y Y
3/11	I	0786	Wilson	Amanda	L.	Y Y Y Y
3/11	R	0787	Wilson	Gary	C.	Y Y Y Y
3/11	R	1206	Wilson	Jason	L.	N N N Y
3/11	R	1207	Wilson	Michael	D.	N Y N Y
3/11	R	0788	Wilson	Michael	F.	Y Y Y Y
3/11	R	0789	Wise	William	A.	Y Y Y Y
3/11	R	0790	Wokatsch	Willi		Y Y Y Y
3/11	I	0791	Womble	Crystal	L.	Y Y Y Y
3/11	R	0792	Womble	Jeanne	P.	Y Y Y Y
3/11	R	0793	Woodward	Kelly	A.	Y Y Y Y
3/11	R	1208	Wrenn	Heather	W.	Y N N N
3/11	R	0794	Wright	Alexandra	H.	Y Y Y Y
3/11	R	0795	Wright	Andrew	S.	Y Y Y Y
3/11	R	0796	Wrubel	Yuladys		Y Y Y Y
3/11	I	0797	Wu	Xinyi		Y Y Y Y
3/11	I	0798	Wuertemberger	Brad	A.	Y Y Y Y
3/11	R	1209	Wurtzbacher	Lisa	M.	N N Y Y
3/11	I	0799	Wyant	Heather	L.	Y Y Y Y
3/11	R	0800	Wyatt	Karen	M.	Y Y Y Y
3/11	R	0801	Wyatt	Michelle	Y.	Y Y Y Y
3/11	R	1210	Xiong	Tao		N Y N N
3/11	R	0773	Yarbrough	Laura	L.	Y Y Y Y
3/11	I	0803	Yarbrough	Sandy	D.	Y Y Y Y
3/11	I	0804	Yassin	Hussien	Y.	Y Y Y Y
3/11	R	1211	Yeager	Katherine	L.	N N Y Y
3/11	I	0805	Yokeley	Tiffany	A.	Y Y Y Y
3/11	R	0806	Young	Michael	E.	Y Y Y Y
3/11	R	1212	Young	Stephanie	A.	N N N Y
3/11	I	0807	Young	Steven	P.	Y Y Y Y
3/11	R	1213	Yu	Jielan		Y N Y N
3/11	R	0808	Yudichak	Damon	K.	Y Y Y Y
3/11	I	0809	Ziegler	Heather	G.	Y Y Y Y

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EXAM DATE	I/R	SEAT NO.	LAST NAME	FIRST NAME	MIDDLE NAME	SITTING FOR L A R E
3/11	P	0000	Bhatt	Satyen		N N N Y
3/11	P	0000	Black	John	G.	Y N Y N
3/11	P	0000	Branyon	Amy	L.	N N Y Y
3/11	P	0000	Brathwaite	Sharon	M.	N Y N Y
3/11	P	0000	Brown-Gouldbourne	Majorie	A.	Y Y Y Y
3/11	P	0000	Chung	Kyungshin		Y N N N
3/11	P	0000	Crichlow	Laurel	R.	N N Y N
3/11	P	0000	Cruess	Paul	W.	Y Y Y Y
3/11	P	0000	Cummings	Mary	E.	Y Y Y Y
3/11	P	0000	Dobra	Madalina		Y Y Y Y
3/11	P	0000	Duggi	Gouri	D.	Y Y Y Y
3/11	P	0000	Edgecombe	Felicia	Y.	N N Y N
3/11	P	0000	Fargason	Meshelle	B.	N N Y Y
3/11	P	0000	Gott.	Barisha	L.	N N Y Y
3/11	P	0000	Guan	Hongyu		Y Y Y Y
3/11	P	0000	Herbert	Nicole		Y Y Y Y
3/11	P	0000	Hillhouse	Douglas	M.	Y Y Y Y
3/11	P	0000	Jack	Kevin	R.	N N Y Y
3/11	P	0000	Kim	Kyung-Mi		Y Y Y Y
3/11	P	0000	Kim	Yong	C.	Y Y Y Y
3/11	P	0000	Li	Fangshu	A.	Y Y Y Y
3/11	P	0000	Luo	Junmei		Y Y Y Y
3/11	P	0000	Morisaki	Maki		Y Y Y Y
3/11	P	0000	Na	Jinhee		N Y N Y
3/11	P	0000	Ngambi	Marcel	T.	Y Y Y Y
3/11	P	0000	Park	Kyeung-Jae		Y Y Y Y
3/11	P	0000	Park	Yung-Ki		Y Y Y Y
3/11	P	0000	Pennell	Nichole	M.	Y Y Y Y
3/11	P	0000	Qubbaj	Hikmat		Y Y Y Y
3/11	P	0000	Rogers	Richard	Gray	N N N Y
3/11	P	0000	Savov	Andrey	L.	Y Y Y Y
3/11	P	0000	Seo	Jae-Kyun		Y Y Y Y
3/11	P	0000	Sheehy	Amy	N	N N Y Y
3/11	P	0000	Shoemaker	Jeffrey	C.	Y Y Y Y
3/11	P	0000	Sukhnandan	Ray		N N Y Y
3/11	P	0000	Uesugi	Kanichiro		Y Y Y Y
3/11	P	0000	Wert	Jennifer	L.	N N N Y
3/11	P	0000	Williams	Michael	C.	Y N N N
3/11	P	0000	Wright	Valrie		Y Y Y Y
3/11	P	0000	Zhou	May	Y	Y Y Y Y

[40 Records]

NOVEMBER 2003 APPLICANTS NOT PROTESTING STAFF DENIAL

Krishna K. Agarwal- short semester hours – 21 NCAC 8F .0302

Florence Ansah-Sekyema – short semester hours – 21 NCAC 8F .0302

William C. Carter – Applied as NC candidate before July 31, but had already set as a TX
Candidate got his grades from TX and passed all four parts.

Stephanie M. Davis – short semester hours – 21 NCAC 8F .0302

Hamed A. Elshawarby – official transcripts not received by deadline 21 NCAC 8F .0103

Laura H. Fisher – short semester hours – 21 NCAC 8F .0302

Christopher J. Flanagan – Exam fee not received by deadline 21 NCAC 8F .0103(a)

Clarice A. Forsyth – Incomplete moral character – 21 NCAC 8F .0103 (f)

Lori L. Gifford – short semester hours – 21 NCAC 8F .0302

Helen M. Harper – exam fee not received by deadline 21 NCAC 8F .0103(a)

Carmenza Hoyos – have not provided proof of completed work experience.

Jewel A. Lasater- application not received by the filing deadline 21 NCAC 8F. 0103(a)

Jenny L. Lewis –provided proof of graduation [21 NCAC 8F .0302 and G.S. 93-12 (5).

David P. McCarthy – short semester hours – 21 NCAC 8F .0302

Mary A. Moore – official transcripts [21 NCAC 8F .0103 (e),
Incomplete moral character [21 NCAC 8F .0103(f)

Mark K. Murphy – short semester hours – 21 NCAC 8F .0302

John P. Paisley, III – incomplete moral character [21 NCAC 8F .0103(e)

Ashish M. Patel – official transcripts not received by deadline [21 NCAC 8F .01039(e)

Kirtida A. Patel – short semester hours – 21 NCAC 8F .0302

Lloyd R. Patillo – incomplete moral character [21 NCAC 8F .0103(e)
Exam fee not received by deadline [21 NCAC 8F .0103(a)

Michael S. Perryman – short semester hours 21 NCAC 8F .0302

Ko-Chen Pine – Valid experience affidavit not enclosed.

Kevin E. Quinn – short semester hours 21 NCAC 8F .0302

Christopher J. Surratt – exam fee not received by deadline [21 NCAC 8F .0103(a)]

Matthew R. Wood – incomplete moral character [21 NCAC 8F .0103(f)]

